

**COPPELL
INDEPENDENT
SCHOOL DISTRICT**



DRAFT

**2008 - 2009
BUDGET**

2008-2009 BUDGET

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Sid Grant, CTSBO, Assistant Superintendent for Business & Support Services
Kelly Penny, RTSBA, Chief Financial Officer

Budget Document Prepared By:

Kelly Penny, RTSBA, Chief Financial Officer
Sid Grant, CTSBO, Assistant Superintendent for Business & Support Services
Vicky Cason, Johnna Durham & Beverly Waite, Business Office Support Staff

Coppell Independent School District's Mission Statement

The mission of the Coppell Independent School District, as a global leader in our educational excellence, is to ensure our students achieve personal success, develop strong moral character, and become dynamic citizens through a customized, innovative learning experience led by a visionary staff and community.

***200 S. Denton Tap Road
Coppell, Texas 75019
www.coppellisd.com
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Executive Summary Coppell Independent School District 2008-2009

Budget Information

The following document represents the financial plan for Coppell Independent School District. This document provides information concerning financial decisions that support the educational goals of the District, maintains facilities and achieves a competitive compensation plan to employees.

It is the desire of the District to fully communicate how resources are allocated and used. Additionally, this document is prepared in a manner to help our constituents understand how resources are used to achieve the District's mission. The Board of Trustees and staff have worked diligently to make the best use of the dollars available from our taxpayers and other local, state and federal sources. Campus principals and staff are actively involved in making focused requests that target improved student performance.

Federal, state and local guidelines direct the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with State regulations and covers the fiscal period beginning September 1, 2008 through August 31, 2009. Additional Federal, State and Local funds are presented for informational purposes.

Adoption of Budget and Tax Rate

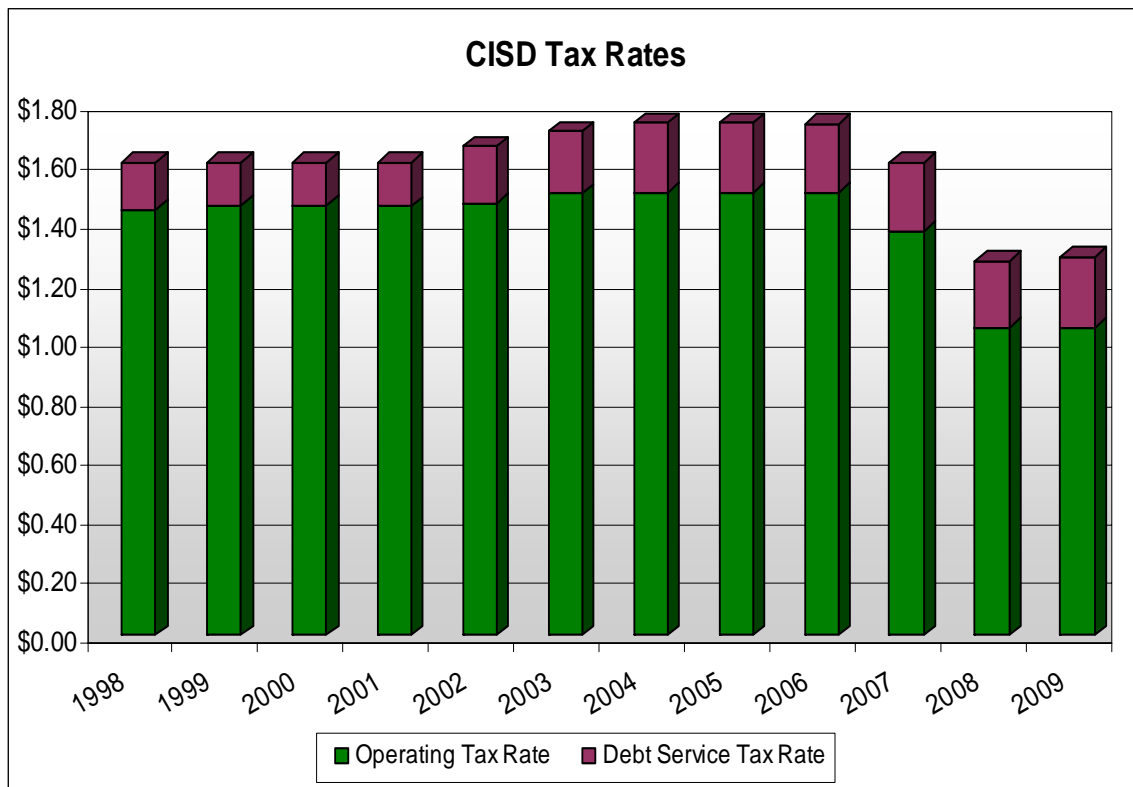
Texas Education Code 44.002-44.006 governs the legal basis for school district budget development. The budget must be prepared by August 21st and adopted by the Board of Trustees no later than August 31st. A public hearing to discuss the budget and the proposed tax rate are required before the budget is adopted by the Board. The approved budget begins September 1st. Due to the District's Chapter 41 status, a tax rate cannot be adopted by the Board of Trustees until the Commissioner of Education certifies that the wealth is equalized, Education code 41.004(c). The District must adopt a tax rate before September 30th or 60 days after receiving the certified appraisal roll, whichever date is later.

Budget Overview and Highlights

Coppell ISD's budget has been prepared using a total tax rate of \$1.279 per \$100 assessed value. The compression rate for Operating Fund is \$1.04 and a Debt Service tax rate of \$.239. Under House Bill 1 the maximum Maintenance and Operations tax rate allowable without voter's authorization is 66.67% of a district's 2005-2006 tax rate (\$1.50 x .6667) plus 4 pennies. A Maintenance and Operation tax rate beyond \$1.04 requires voter approval and can add an additional \$0.13 to the Maintenance and Operations tax rate, up to \$1.17. This is the second year that CISD has held the Maintenance and Operations tax rate to a constant level of a \$1.04. The setting of the

Debt Service tax rate is fundamentally driven by the District's assessed values, collection rate, and the annual debt payments. Over the past several years, the District has utilized its Debt Service Fund Balance to maintain a constant Debt Service tax rate. Due to the limited growth in 2008 assessed values, the district will require a \$.01 increase in its Debt Service tax rate to \$.239. The last time the District increased the Debt Service tax rate was 2004.

The chart below reflects CISD's tax rate history. Specific details regarding the tax rate history is included in the Appendices.



The annually adopted budget includes the General, Debt Service and Food Service funds. The total budgeted revenues for 2008-2009 are \$126,535,001 and total expenditures for these funds are \$131,366,854. The charts below reflect Coppell's Original Budget Data from 2004 through 2009

**Total Revenue Sources
Combined Official Budget**

	Original Budget 2004-2005	Original Budget 2005-2006	Original Budget 2006-2007	Original Budget 2007-2008	Original Budget 2008-2009	Percentage of Increase
General Fund	\$98,096,561	\$102,257,717	\$107,186,551	\$99,471,539	\$104,449,858	5.0%
Food Service	3,486,907	3,461,071	3,694,316	3,790,100	3,989,863	5.3%
Debt Service	13,971,864	13,974,739	15,076,235	16,921,808	18,095,280	6.9%
Total	\$115,555,332	\$119,693,527	\$125,957,102	\$120,183,477	\$126,535,001	5.3%

**Total Expenditures
Combined Official Budget**

	Original Budget 2004-2005	Original Budget 2005-2006	Original Budget 2006-2007	Original Budget 2007-2008	Original Budget 2008-2009	Percentage of Increase
General Fund	\$98,010,245	\$103,065,851	\$106,024,859	\$101,057,310	\$109,166,933	8.0%
Food Service	3,599,268	3,671,026	3,867,128	3,905,924	4,077,543	4.4%
Debt Service	13,971,864	13,974,739	16,036,905	17,986,491	18,122,378	0.8%
Total	\$115,581,377	\$120,711,616	\$125,928,892	\$122,949,725	\$131,366,854	6.8%

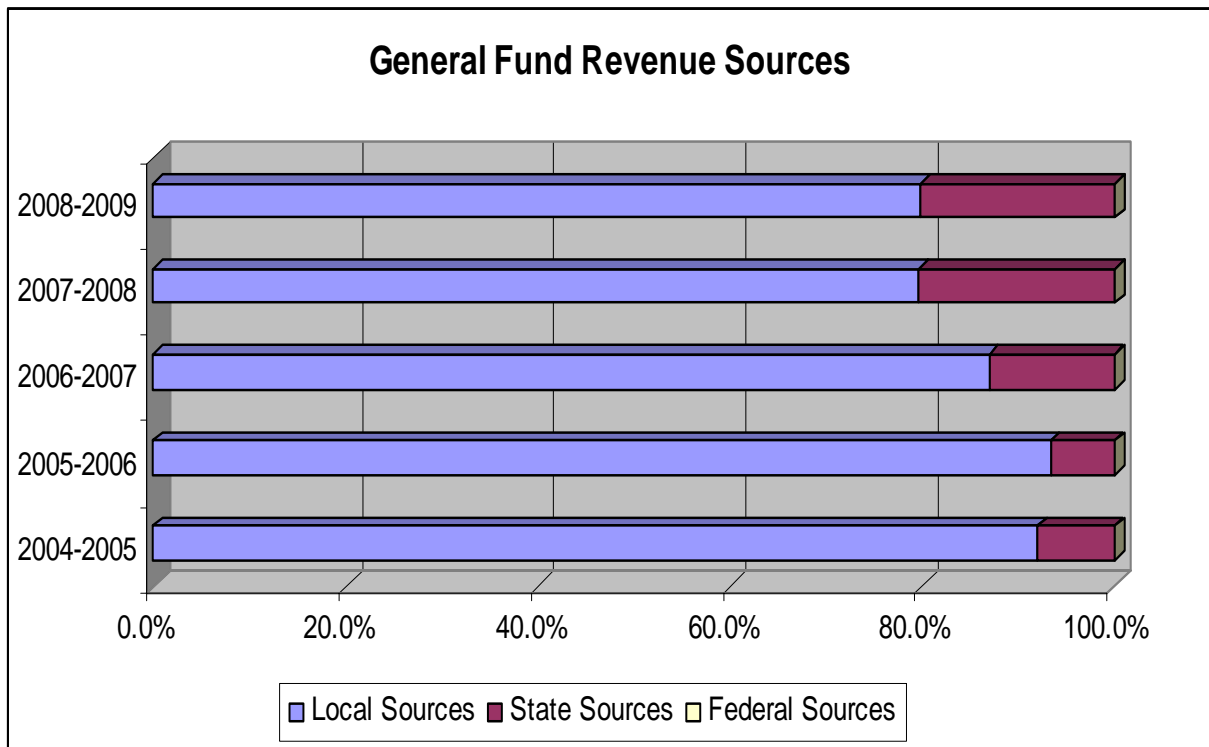
General Fund Revenues

General Fund Revenues reflect a 5.0% increase or \$4,978,319 over the prior year's Original Budget. The increase is mainly attributed to current property tax revenue of \$4,300,463. However, the district does not benefit from the additional taxes collected, except for the \$.04 golden pennies and Debt Service Fund. The remaining increase is attributed to State Aid. Additional information regarding the House Bill 1 funding structure will be given in the School Finance section.

The following chart and graph depicts the General Fund Revenue Sources from 2004 through 2009.

**General Fund
Revenue Sources**

	Original Budget 2004-2005	Original Budget 2005-2006	Original Budget 2006-2007	Original Budget 2007-2008	Original Budget 2008-2009	Percentage of Increase
Local Sources	\$90,985,581	\$95,440,336	\$93,188,161	\$79,228,658	\$83,440,225	5.3%
State Sources	7,905,980	6,812,381	13,993,390	20,242,881	21,009,633	3.8%
Federal Sources	15,000	5,000	5,000	-	-	0.0%
Total	\$98,906,561	\$102,257,717	\$107,186,551	\$99,471,539	\$104,449,858	5.0%

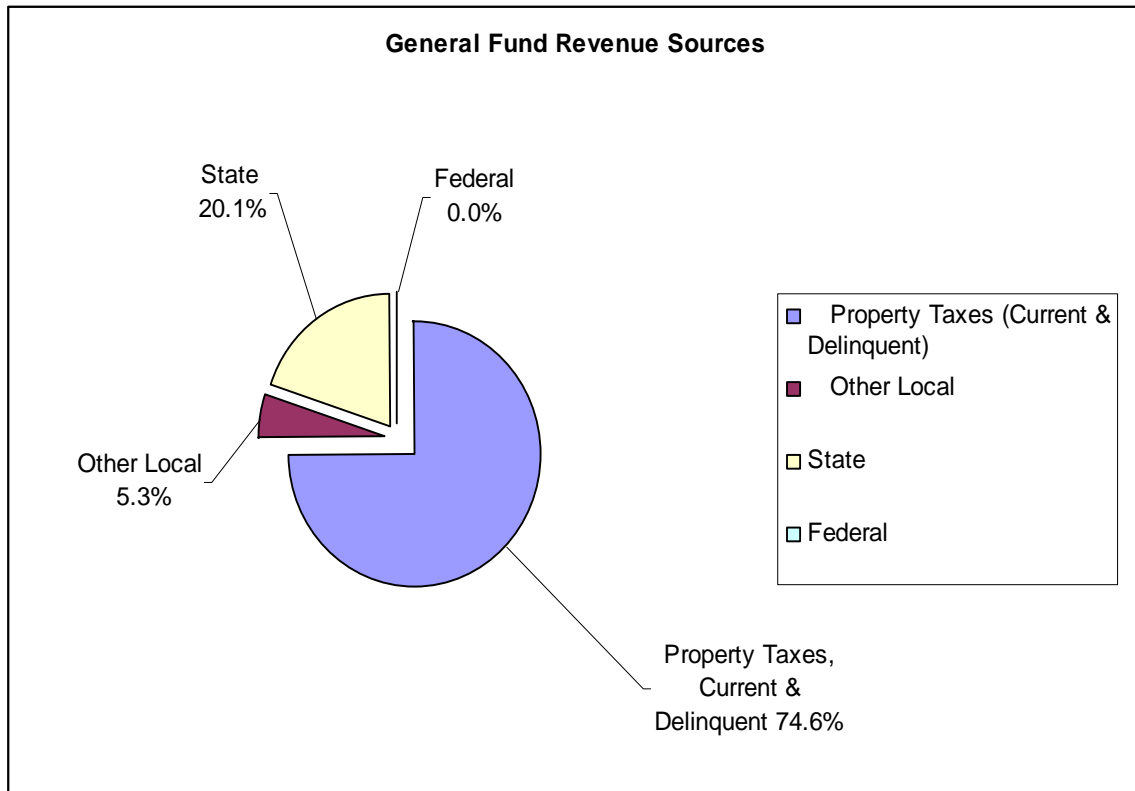


State revenues account for 20.1% of the District’s Total General Fund revenue. Local Property Tax revenue accounts for 74.6 % while Other Local Revenue Sources account for 5.3% of the total General Fund revenue.

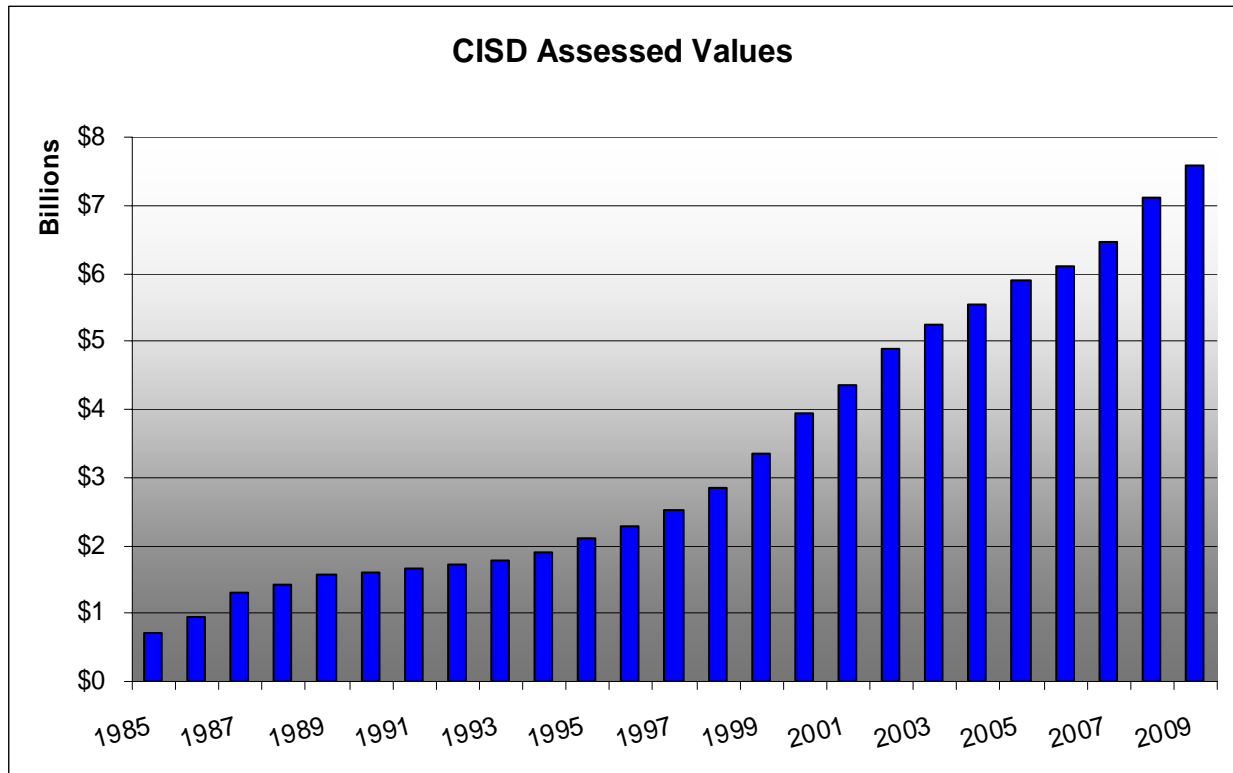
The District is very appreciative of the contributions the City of Coppell makes to the District’s local revenue. This year the District will receive \$117,232 for crossing guards within the city limits and \$3,243,020 in City Sales Tax Dollars for Education. The Coppell Educational Development Corporation (CEDC) funds the promotion of literacy, foreign language, and career technology for the development of a skilled workforce. Coppell ISD is entitled to approximately 92.68% of the sales tax generated for this purpose. While the final collection of sales tax occurred in March 2008. The District anticipates the remaining revenue will fund qualifying grants through 2009-2010. The chart below reflects the details of the General Fund Revenue.

General Fund Revenue Sources

Local		
Property Taxes (Current & Delinquent)	\$77,953,103	74.6%
Other Local	5,487,122	5.3%
State	21,009,633	20.1%
Federal	-	-
Total General Fund Revenue Sources	\$104,449,858	100.0%



The Dallas Central Appraisal District (DCAD) certifies the tax roll on or about July 25th of every tax year based on property values as of January 1st of the year. The Texas Comptroller of Public Accountants annually certifies the final property values on or before July 1st, of the following year. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under Texas Education Code Chapter 41 provisions. The District's assessed property value history is provided on the following graph. A detailed history of the District's assessed values is provided in the Appendices.



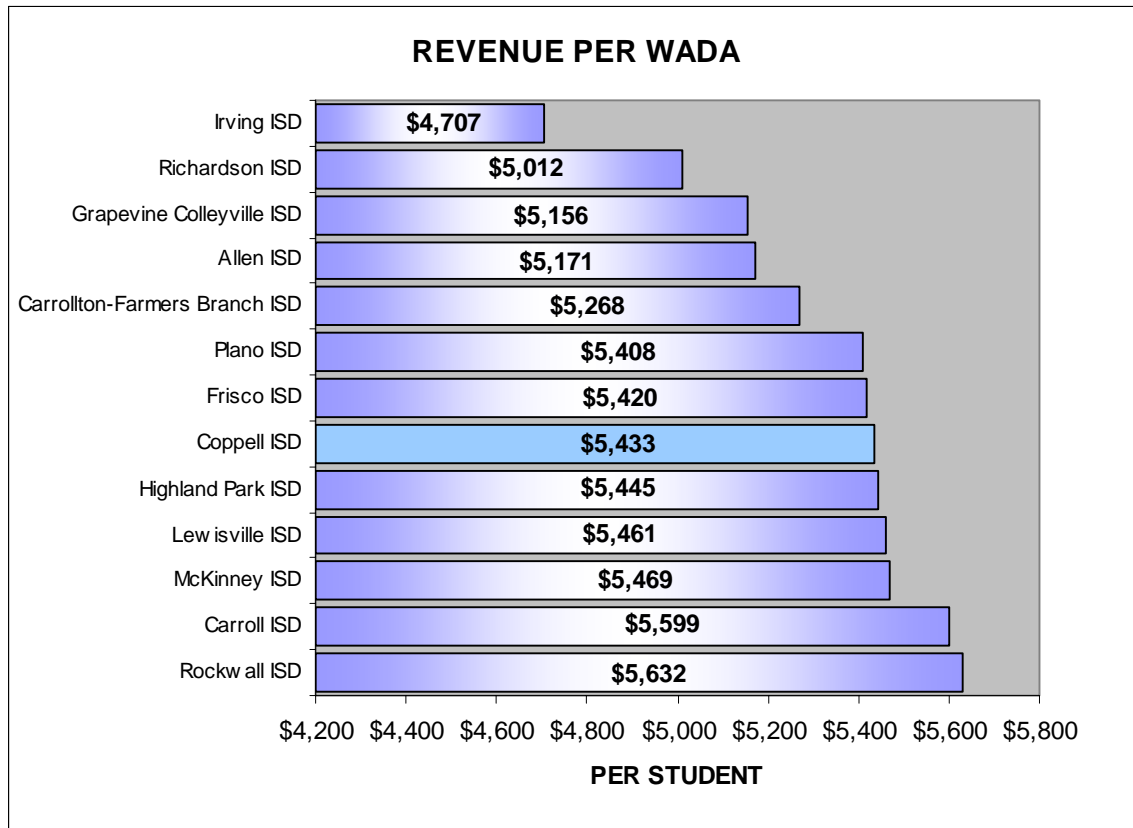
School Finance

House Bill 1 (HB 1), passed by the 79th Legislature, 3rd Called Session and school finance provisions adopted by the 80th Legislature resulted in an indefinite fixed Targeted Revenue per Weighted Average Daily Attendance (WADA). The State provides a weighted average daily attendance amount of "Targeted Revenue" that varies greatly by school districts. The amounts per WADA ranges from an approximate high of \$12,725 per WADA to a low of \$ 3,613, with a State average of \$5,075. Funding equity and fixed per pupil amounts of revenue are a critical issue throughout the State. Coppell ISD's fixed State Target Revenue per pupil is \$5,432.71. Any local tax collections that exceed this amount per WADA must be forwarded to the State via Robin Hood (recapture) payments to obtain wealth equalization.

The chart and graph below provide a comparison of metroplex district's target revenue per Weighted Average Daily Attendance.

**Target Revenue (Limited by House Bill 1)
Per Weighted Average Daily Attendance**

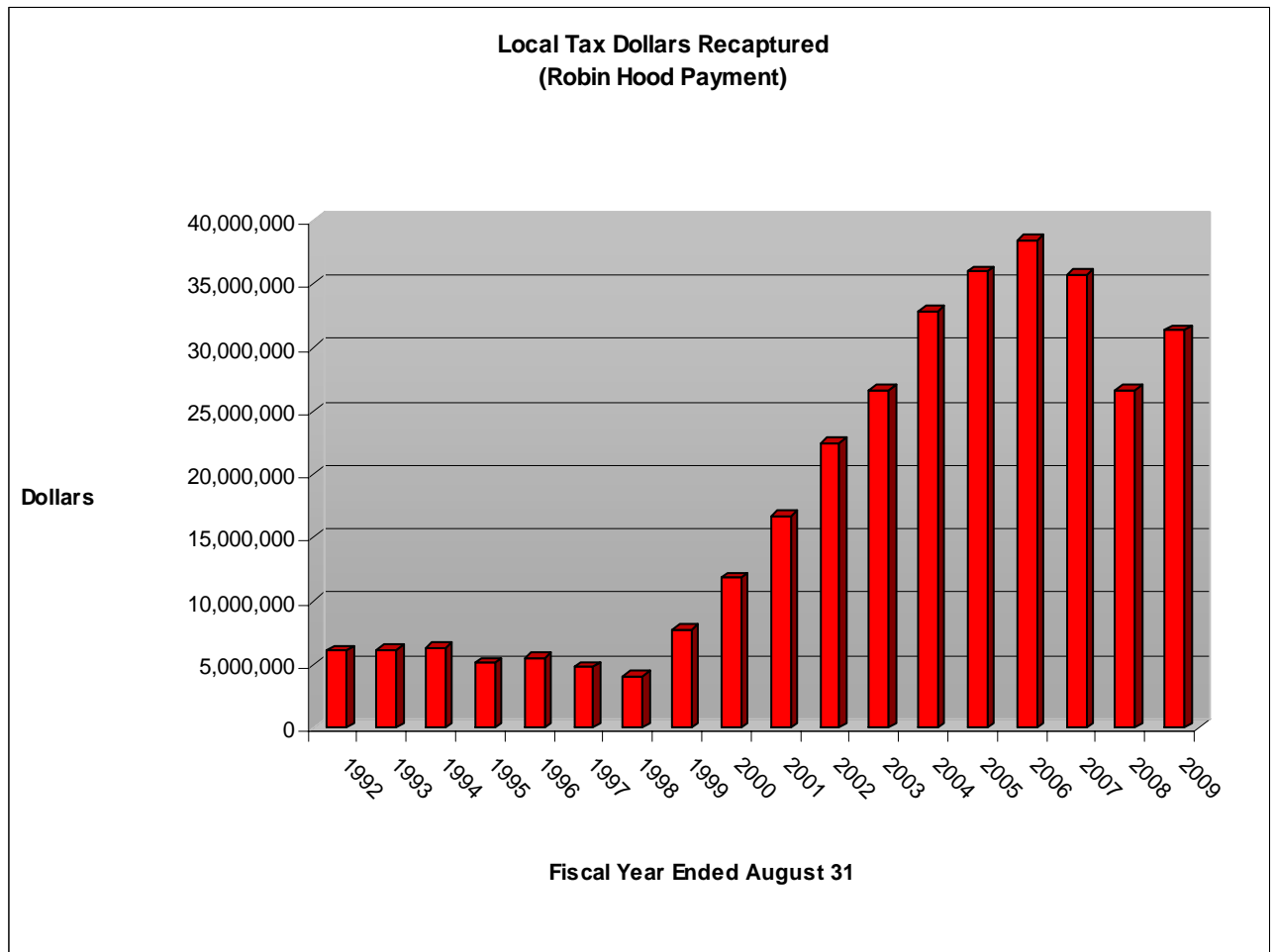
District	Total Revenue Per WADA
Rockwall ISD	\$5,632
Carroll ISD	\$5,599
McKinney ISD	\$5,469
Lewisville ISD	\$5,461
Highland Park ISD	\$5,445
Coppell ISD	\$5,433
Frisco ISD	\$5,420
Plano ISD	\$5,408
Carrollton-Farmers Branch ISD	\$5,268
Allen ISD	\$5,171
Grapevine Colleyville ISD	\$5,156
Richardson ISD	\$5,012
Irving ISD	\$4,707



Recapture Payments (Robin Hood)

Chapter 41 in the Texas Education Code (TEC) is devoted to wealth equalization through the mechanism of recapture, the recovery of financial resources from districts defined by the state as high property wealth. Resources are recovered for the purpose of sharing them with low-wealth districts. Districts that are subject to the provisions of Chapter 41 must make a choice among several options in order to reduce their property wealth and share financial resources.

Under the current Texas school funding laws the District is legally required to expend an estimated \$31,274,457 of 2008 local property taxes utilizing options 3, or 4 to purchase attendance credits from the state, or partnering district. This year the District's recapture payment will equate to approximately 28.7% of the General Fund Budget. Since the inception of Robin Hood, the District will have paid approximately \$322,909,253 of local tax dollars to the State. Below is a detailed list of annual Robin Hood payments at year ended 2008-2009. As noted on the following chart, HB 1 did not eliminate Robin Hood. Additionally, the District's Robin Hood (Recapture) payment is anticipated to increase \$4,617,014 from last year.



Below is a chart reflecting the District's recapture payments to the State since the inception of Robin Hood.

Robin Hood Payment History

1992	\$6,068,560
1993	6,126,018
1994	6,321,255
1995	5,089,471
1996	5,557,812
1997	4,793,558
1998	4,088,827
1999	7,729,881
2000	11,807,564
2001	16,704,560
2002	22,492,228
2003	26,601,662
2004	32,869,100
2005	35,699,673
2006	37,137,688
2007	35,889,496
Projected 2008	26,657,443
Projected 2009	<u>31,274,457</u>
	<u>\$322,909,253</u>

Budget Preparation

Budget preparations began in January with principals and administrators. A budget manual was distributed that included budgetary guidelines, and step-by-step instructions for automated entry into the District's software budget system (EdPro). Budget training classes were provided and budgets submitted required back-up documentation detailing anticipated expenditures. Budget amounts were then entered by each organization and verified by the Business Office.

Due to redistricting and grandfathering of students, the amounts budgeted by campuses reflect 90% of their allotment based upon anticipated enrollment. The remaining allotment amounts will be adjusted in early November, based upon actual enrollment data collected for the October PEIM's Snap Shot date. The campus allotments are based upon a per pupil amount of; \$103.32 elementary, \$131.94 middle school, and \$166.25 for the high schools and cover non-payroll expenditures.

In order for any department or campus to receive funds above their 2007-2008 amounts an Additional Funding Request Form was completed, and reviewed accordingly. Due to a limited increase in revenue sources, most requests were deferred to subsequent years when funds become available.

Budget Assumptions

The 2008-2009 General Fund Budget was built on the assumptions of an Average Daily Attendance of 9,526.92, Weighted Average Daily Attendance of 10,867.06, and Current Property Tax Collections of \$77,653,103 at a 99% collection rate. The 2008-2009 Debt Service Fund assumptions include a Current Tax Levy of \$17,845,280 at a 99% collection rate with a contribution from Debt Service fund balance of \$27,098 to meet the District's debt obligations of \$18,122,378.

Salaries and Benefits

Regional surveys show that Coppell teachers with experience levels of 1-7 years needed adjusting to become more competitive and align the dollar step incremental increases to become more comparable to other years. Therefore, the Board of Trustees elected to increase the incremental amounts as entailed below. The cost of this salary adjustment in years 1-7 was approximately \$104,000. A complete Bachelor's pay scale is included in the appendices.

COPPELLISD 2008-2009 SALARY SMOOTHING SCENARIO

187 Days					187 Days			
2008-2009								
Scale								
Year	Adjusted for Salary Smoothing	Current 2008-09 Scale	Variance Current to Revised	Dollar for Step Increase	Year	Estimated Employee Count	Variance Current to Revised	Dollar for Step Increase
0	\$45,379	\$45,379	-	\$144	0	40	-	-
1	45,523	45,431	92	144	1	40	\$92	\$3,680
2	45,667	45,484	183	144	2	49	183	8,967
3	45,811	45,539	272	144	3	55	272	14,960
4	45,955	45,594	361	144	4	46	361	16,606
5	46,099	45,649	450	144	5	44	450	19,800
6	46,243	45,732	511	144	6	36	511	18,396
7	46,387	45,842	545	145	7	41	545	22,345
8	46,532	46,532	-	585	8	34	-	-
9	47,117	47,117	-	585	9	37	-	-
10	47,702	47,702	-	585	10	31	-	-
11	48,286	48,286	-		Projected Base Salary Increase			\$104,754

The graph below depicts the teachers pay years 0-11 before and after the salary smoothing for years 1-7.



Teachers, nurses, counselors, and librarians had their \$300 HB1 Rider stipend rolled into the pay scales before the 3% raise was calculated. Therefore, they received an amount just slightly over 3%. Administrative, paraprofessional and auxiliary employees received a 3% raise.

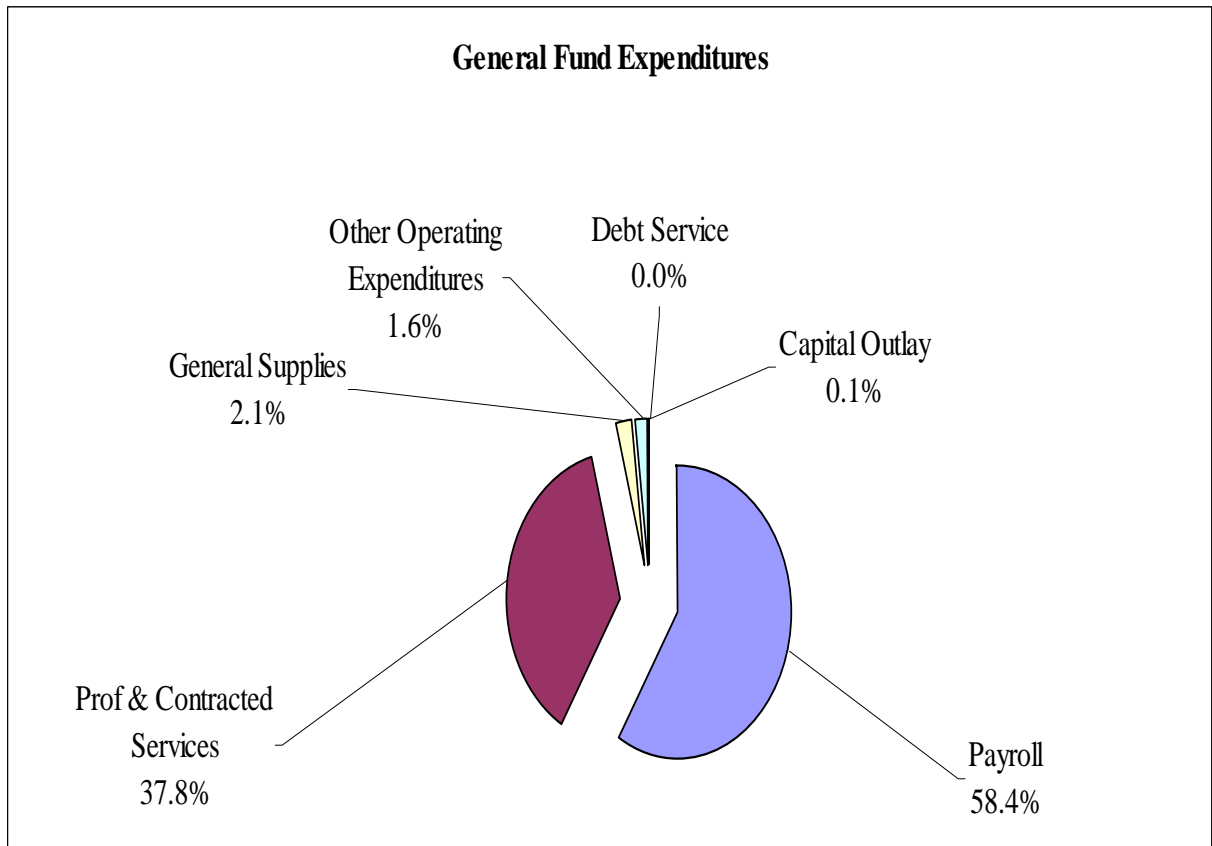
The budgeted amount for employees with TRS1 Active Care is \$17 per month. The employer's contribution for employees TRS2 health care is \$249 per month. The District contributes 100% of the employee's cost of insurance for the TRS1 plan.

General Fund Expenditures

The following chart details the breakdown of Operating Fund Expenditures by objective and includes Recapture. The objectives listed reflect the nature of the expenditure.

General Fund Expenditures

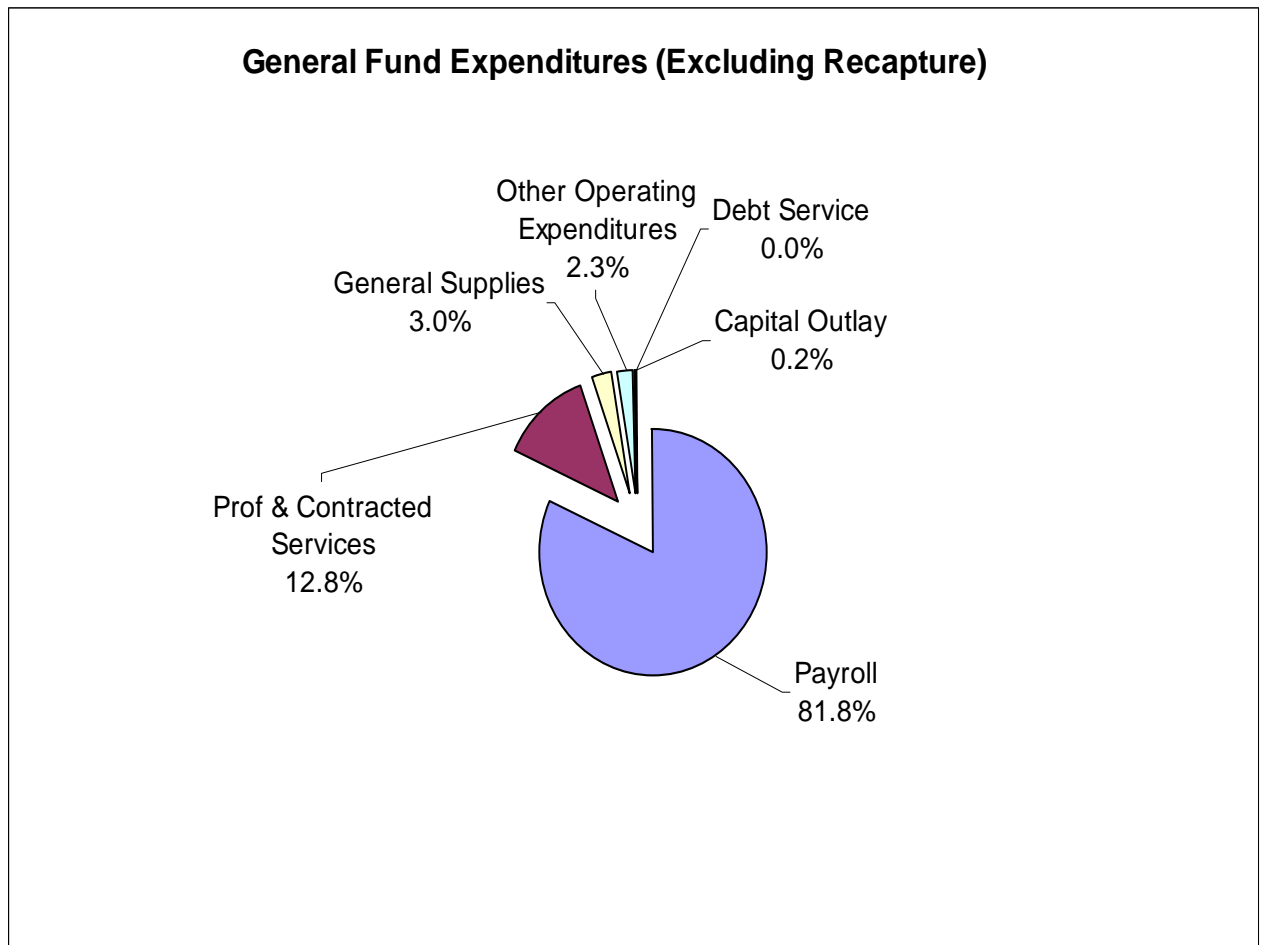
Payroll	\$63,701,197	58.4%
Prof & Contracted Services (includes Recapture of \$31,274,457 or 28.7%)	41,252,917	37.8%
General Supplies	2,311,143	2.1%
Other Operating Expenditures	1,764,176	1.6%
Debt Service	-	0.0%
Capital Outlay	137,500	0.1%
Total	\$109,166,933	100.0%



The information below shows that excluding Recapture (Robin Hood), payroll accounts for 81.8% of the District's expenditures. Thus, the majority of the District's budgeted expenditures are for payroll.

General Fund Expenditures (Excluding Recapture)

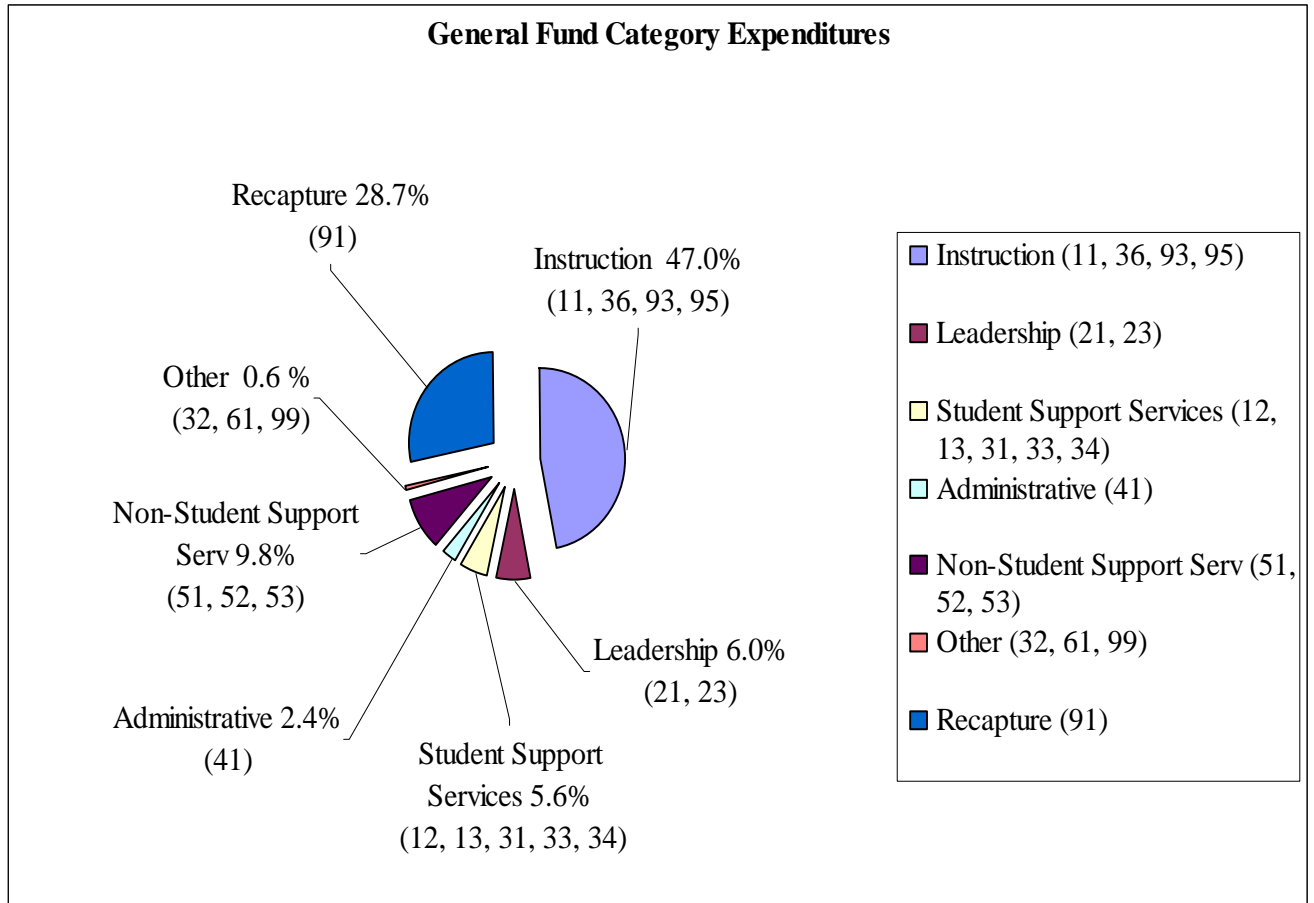
Payroll	\$63,701,197	81.8%
Prof & Contracted Services	9,978,460	12.8%
General Supplies	2,311,143	3.0%
Other Operating Expenditures	1,764,176	2.3%
Debt Service	-	0.0%
Capital Outlay	137,500	0.2%
Total	\$77,892,476	100.0%



The following expenditure information is broken into functional categories which represent the general operational area in a school district and groups together related activities.

General Fund Category Expenditures

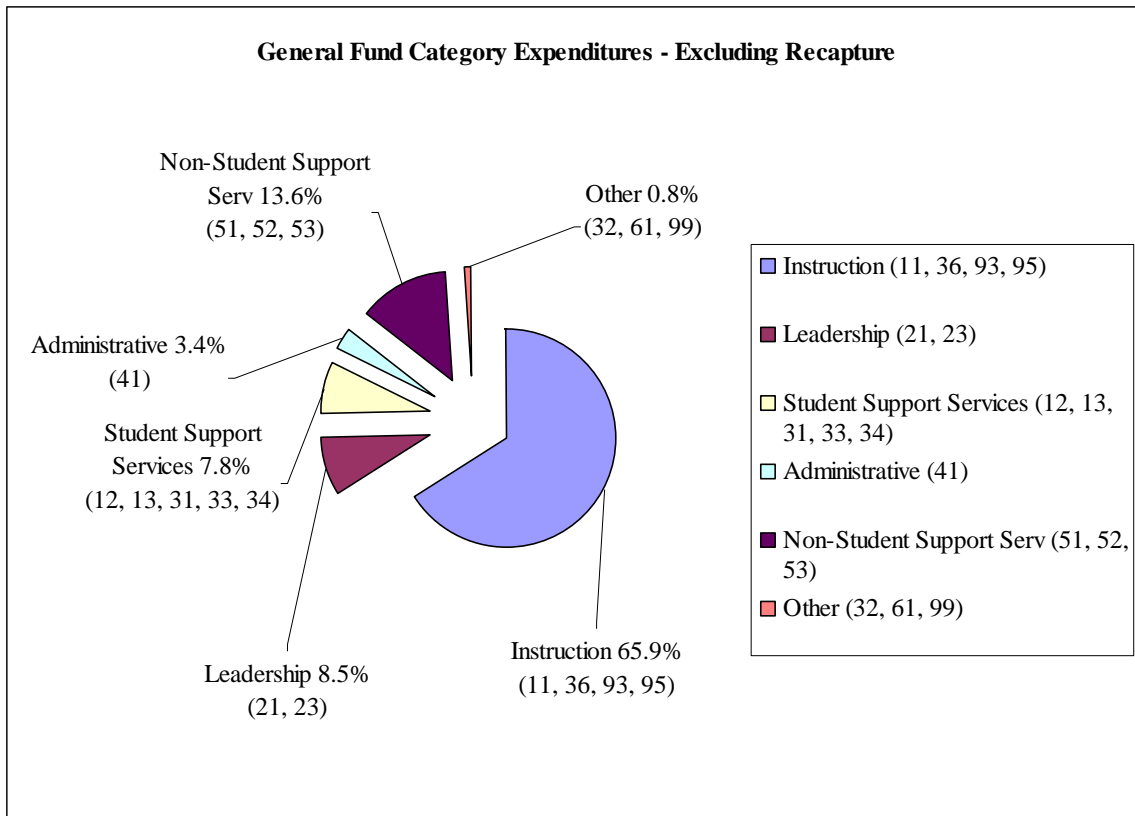
Instruction (11, 36, 93, 95)	\$51,326,604	47.0%
Leadership (21, 23)	6,603,331	6.0%
Student Support Services (12, 13, 31, 33, 34)	6,087,509	5.6%
Administrative (41)	2,631,251	2.4%
Non-Student Support Serv (51, 52, 53)	10,639,672	9.7%
Other (32, 61, 99)	604,109	0.6%
Recapture (91)	31,274,457	28.7%
Total	\$109,166,933	100.0%



The following information reflects the General Fund category expenditures, excluding Recapture (Robin Hood). Note that the District expends greater than 65% of its General Fund dollars towards direct instruction (functions 11, 36, 93, and 95). However, for the State’s FIRST and the Expenditure Target models the 65% rule includes funds 201-289, 380-429, 460-499, and 701.

General Fund Category Expenditures - Excluding Recapture

Instruction (11, 36, 93, 95)	\$ 51,326,604	65.9%
Leadership (21, 23)	6,603,331	8.5%
Student Support Services (12, 13, 31, 33, 34)	6,087,509	7.8%
Administrative (41)	2,631,251	3.4%
Non-Student Support Serv (51, 52, 53)	10,639,672	13.6%
Other (32, 61, 99)	604,109	0.8%
Total	\$77,892,476	100.0%



**OFFICIAL
BUDGET
FOR
GENERAL,
FOOD SERVICE,
AND
DEBT SERVICE
FUNDS**

**COPPELL INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET SUMMARY
2008-2009**

Estimated Revenue Sources	GENERAL FUND	FOOD SERVICE	DEBT SERVICE	MEMORANDUM TOTAL
Local	\$83,440,225	\$3,300,435	\$18,095,280	\$104,835,940
State	21,009,633	96,000	-	21,105,633
Federal	-	593,428	-	593,428
Total Budgeted Revenue Sources	\$104,449,858	\$3,989,863	\$18,095,280	\$126,535,001
Total Expenditures				
11 Instruction	49,087,882	-	-	49,087,882
12 Instructional Resource & Media Services	1,198,947	-	-	1,198,947
13 Curriculum & Instructional Staff Development	318,707	-	-	318,707
21 Instructional Leadership	1,944,656	-	-	1,944,656
23 School Leadership	4,658,675	-	-	4,658,675
31 Guidance, Counseling & Evaluation Services	2,656,173	-	-	2,656,173
32 Social Services	48,286	-	-	48,286
33 Health Services	661,643	-	-	661,643
34 Student (Pupil) Transportation	1,252,039	-	-	1,252,039
35 Food Service	-	4,077,543	-	4,077,543
36 Cocurricular/Extracurricular Activities	2,105,252	-	-	2,105,252
41 General Administration	2,631,251	-	-	2,631,251
51 Plant Maintenance & Operations	9,037,388	-	-	9,037,388
52 Security & Monitoring Services	207,322	-	-	207,322
53 Data Processing Services	1,394,962	-	-	1,394,962
61 Community Services	150,823	-	-	150,823
71 Debt Service	-	-	18,122,378	18,122,378
81 Facilities Acquisition & Construction	-	-	-	-
91 Contracted Instr Servs Between School Dist.	31,274,457	-	-	31,274,457
93 Payments to Fiscal Agent/Member SS	99,500	-	-	99,500
95 Payments to JJAEP	33,970	-	-	33,970
99 Other Governmental Charges	405,000	-	-	405,000
Total Appropriated Expenditures	\$109,166,933	\$4,077,543	\$18,122,378	\$131,366,854
Estimated Fund Balance				
3000 Estimated Beginning Fund Balance	22,846,373	637,056	2,105,836	25,589,265
Budgeted Increase (Decrease) in Fund Balance	(4,717,075)	(87,680)	(27,098)	(4,831,853)
3000 Estimated Ending Fund Balance	\$18,129,298	\$549,376	\$2,078,738	\$20,757,412

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGETARY COMPARISON
2008-2009**

Estimated Revenue Sources	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)	% of Change
Local				
Property Taxes (Current & Deliquent)	\$73,652,640	\$77,953,103	\$4,300,463	5.8%
Other Local	5,576,018	5,487,122	(88,896)	-1.6%
State	20,242,881	21,009,633	766,752	3.8%
Federal	-	-	-	
Total Budgeted Revenue Sources	99,471,539	104,449,858	4,978,319	5.0%
Total Expenditures				
11 Instruction	46,657,479	49,087,882	2,430,403	5.2%
12 Instructional Resource & Media Services	1,227,130	1,198,947	(28,183)	-2.3%
13 Curriculum & Instructional Staff Development	546,454	318,707	(227,747)	-41.7%
21 Instructional Leadership	1,819,208	1,944,656	125,448	6.9%
23 School Leadership	4,421,021	4,658,675	237,654	5.4%
31 Guidance, Counseling & Evaluation Services	2,662,940	2,656,173	(6,767)	-0.3%
32 Social Services	-	48,286	48,286	100.0%
33 Health Services	640,448	661,643	21,195	3.3%
34 Student (Pupil) Transportation	912,890	1,252,039	339,149	37.2%
35 Food Service	-	-	-	-
36 Cocurricular/Extracurricular Activities	1,923,445	2,105,252	181,807	9.5%
41 General Administration	3,002,084	2,631,251	(370,833)	-12.4%
51 Plant Maintenance & Operations	8,678,308	9,037,388	359,080	4.1%
52 Security & Monitoring Services	191,908	207,322	15,414	8.0%
53 Data Processing Services	1,457,072	1,394,962	(62,110)	-4.3%
61 Community Services	126,010	150,823	24,813	19.7%
71 Debt Service	-	-	-	-
81 Facilities Acquisition & Construction	-	-	-	-
91 Contracted Instr Servs Between School Dist.	26,657,443	31,274,457	4,617,014	17.3%
93 Payments to Fiscal Agent/Member SS	99,500	99,500	-	0.0%
95 Payments to JJAEP	33,970	33,970	-	0.0%
99 Other Governmental Charges	-	405,000	405,000	100.0%
Total Appropriated Expenditures	101,057,310	109,166,933	8,109,623	8.0%
Estimated Fund Balance				
3450 Estimated Beginning Fund Balance	24,432,144	22,846,373	2,105,836	
Budgeted Increase (Decrease) in Fund Balance	(1,585,771)	(4,717,075)	(3,131,304)	
3540 Estimated Ending Fund Balance	\$22,846,373	\$18,129,298	\$2,078,738	

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2008-2009**

Estimated Revenue Sources	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
5700.00 Local Sources			
5711.00 Taxes, Current Year Levy	\$73,152,640	\$77,653,103	\$4,500,463
5712.00 Taxes, Prior Years	-	300,000	300,000
5719.00 Penalties, Interest, Other Tax Revenues	500,000	200,000	(300,000)
5735.00 Tuition; Summer School	-	-	-
5739.00 Other Tuition From Patrons	-	-	-
5742.00 Interest Earnings	1,800,000	1,200,000	(600,000)
5743.00 Rental Facilities	125,000	150,000	25,000
5752.00 Athletic Activity	253,900	272,550	18,650
5754.00 Interfund Revenue; Catering	-	-	-
5744.00 Gifts & Bequests	-	-	-
5744.00 CEDC Sales Tax Grants	2,997,798	3,243,020	245,222
5749.00 Miscellaneous Revenue	15,000	15,000	-
5749.05 Revenue from City of Coppel	90,000	117,232	27,232
5749.06 Sprint Tower Revenue	19,320	19,320	-
5749.07 Parking Fees	55,000	58,000	3,000
5749.08 Co/Extra Curricular Fees	165,000	165,000	-
5749.09 Transportation Fees	55,000	47,000	(8,000)
Total Local Sources	79,228,658	83,440,225	4,211,567
5800.00 State Sources			
5811.00 Available School Fund	\$3,263,843	\$2,457,945	(\$805,898)
5812.00 Foundation School Fund	13,890,795	15,504,330	1,613,535
5829.00 Misc. State Program Revenues	-	-	-
5831.00 TRS/TRS-Care On-Behalf Payments	3,088,243	3,047,358	(40,885)
Total State Sources	20,242,881	21,009,633	766,752
5900.00 Federal Sources			
Total Federal Sources	-	-	-
7900.00 Other Sources			
Total Budgeted Revenue Sources	\$99,471,539	\$104,449,858	\$4,978,319

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2008-2009**

	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
Expenditures			
11 Instruction			
6100 Payroll costs	\$44,905,529	\$47,146,997	\$2,241,468
6200 Professional & Contracted Services	501,735	544,656	42,921
6300 Supplies & Materials	913,784	1,118,372	204,588
6400 Other Operating Expenditures	286,431	277,857	(8,574)
6500 Debt Service	-	-	-
6600 Capital Outlay	50,000	-	(50,000)
11 Total Instruction	<u>46,657,479</u>	<u>49,087,882</u>	<u>2,430,403</u>
12 Instructional Resource & Media Services			
6100 Payroll costs	1,031,764	990,517	(41,247)
6200 Professional & Contracted Services	26,488	32,425	5,937
6300 Supplies & Materials	167,428	172,625	5,197
6400 Other Operating Expenditures	1,450	3,380	1,930
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
12 Total Inst. Resource & Media Services	<u>1,227,130</u>	<u>1,198,947</u>	<u>(28,183)</u>
13 Curriculum & Instructional Staff Development			
6100 Payroll costs	256,152	76,022	(180,130)
6200 Professional & Contracted Services	175,122	75,325	(99,797)
6300 Supplies & Materials	20,105	16,385	(3,720)
6400 Other Operating Expenditures	95,075	150,975	55,900
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
13 Total Curr. & Inst. Staff Development	<u>546,454</u>	<u>318,707</u>	<u>(227,747)</u>
21 Instructional Leadership			
6100 Payroll costs	1,717,811	1,827,226	109,415
6200 Professional & Contracted Services	22,200	15,230	(6,970)
6300 Supplies & Materials	39,287	24,380	(14,907)
6400 Other Operating Expenditures	39,910	77,820	37,910
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
21 Total Instructional Leadership	<u>1,819,208</u>	<u>1,944,656</u>	<u>125,448</u>
23 School Leadership			
6100 Payroll costs	4,286,814	4,478,825	192,011
6200 Professional & Contracted Services	6,860	20,145	13,285
6300 Supplies & Materials	30,490	32,675	2,185
6400 Other Operating Expenditures	96,857	127,030	30,173
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
22 School Leadership	<u>4,421,021</u>	<u>4,658,675</u>	<u>237,654</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2008-2009**

	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
Expenditures			
31 Guidance, Counseling & Evaluation Services			
6100 Payroll costs	2,503,780	2,464,599	(39,181)
6200 Professional & Contracted Services	68,440	85,950	17,510
6300 Supplies & Materials	77,380	82,441	5,061
6400 Other Operating Expenditures	13,340	23,183	9,843
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
31 Total Guidance, Counseling & Eval. Svcs.	<u>2,662,940</u>	<u>2,656,173</u>	<u>(6,767)</u>
32 Social Services			
6100 Payroll costs	-	48,286	48,286
6200 Professional & Contracted Services	-	-	-
6300 Supplies & Materials	-	-	-
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
33 Total Social Services	<u>-</u>	<u>48,286</u>	<u>48,286</u>
33 Health Services			
6100 Payroll costs	621,910	640,027	18,117
6200 Professional & Contracted Services	2,310	1,090	(1,220)
6300 Supplies & Materials	14,988	17,426	2,438
6400 Other Operating Expenditures	1,240	3,100	1,860
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
33 Total Health Services	<u>640,448</u>	<u>661,643</u>	<u>21,195</u>
34 Student (Pupil) Transportation			
6100 Payroll costs	-	-	-
6200 Professional & Contracted Services	903,890	1,243,539	339,649
6300 Supplies & Materials	9,000	8,500	(500)
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
34 Total Student (Pupil) Transportation	<u>912,890</u>	<u>1,252,039</u>	<u>339,149</u>
36 Cocurricular/Extracurricular Activities			
6100 Payroll costs	1,174,748	1,189,655	14,907
6200 Professional & Contracted Services	129,105	103,835	(25,270)
6300 Supplies & Materials	201,213	331,504	130,291
6400 Other Operating Expenditures	374,879	432,258	57,379
6500 Debt Service	-	-	-
6600 Capital Outlay	43,500	48,000	4,500
36 Total Co/Extracurricular Activities	<u>1,923,445</u>	<u>2,105,252</u>	<u>181,807</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2008-2009**

Expenditures	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
41 General Administration			
6100 Payroll costs	1,825,387	1,864,737	39,350
6200 Professional & Contracted Services	875,252	476,466	(398,786)
6300 Supplies & Materials	82,747	73,425	(9,322)
6400 Other Operating Expenditures	218,698	216,623	(2,075)
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
41 Total General Administration	<u>3,002,084</u>	<u>2,631,251</u>	<u>(370,833)</u>
51 Plant Maintenance & Operations			
6100 Payroll costs	1,926,330	1,869,994	(56,336)
6200 Professional & Contracted Services	5,977,740	6,359,384	381,644
6300 Supplies & Materials	266,570	293,610	27,040
6400 Other Operating Expenditures	411,668	424,900	13,232
6500 Debt Service	-	-	-
6600 Capital Outlay	96,000	89,500	(6,500)
51 Total Plant Maintenance & Operations	<u>8,678,308</u>	<u>9,037,388</u>	<u>359,080</u>
52 Security & Monitoring Services			
6100 Payroll costs	152,833	163,322	10,489
6200 Professional & Contracted Services	37,075	42,000	4,925
6300 Supplies & Materials	2,000	2,000	-
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
52 Total Security & Monitoring Services	<u>191,908</u>	<u>207,322</u>	<u>15,414</u>
53 Data Processing Services			
6100 Payroll costs	721,272	826,892	105,620
6200 Professional & Contracted Services	565,100	408,420	(156,680)
6300 Supplies & Materials	148,700	136,300	(12,400)
6400 Other Operating Expenditures	22,000	23,350	1,350
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
53 Total Data Processing Services	<u>1,457,072</u>	<u>1,394,962</u>	<u>(62,110)</u>
61 Community Services			
6100 Payroll costs	112,210	114,098	1,888
6200 Professional & Contracted Services	9,800	31,525	21,725
6300 Supplies & Materials	1,500	1,500	-
6400 Other Operating Expenditures	2,500	3,700	1,200
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
61 Total Community Services	<u>126,010</u>	<u>150,823</u>	<u>24,813</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2008-2009**

	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
Expenditures			
71 Debt Service			
6100 Payroll costs	-	-	-
6200 Professional & Contracted Services	-	-	-
6300 Supplies & Materials	-	-	-
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
71 Total Debt Service	-	-	-
81 Facilities Acquisition & Construction			
6100 Payroll costs	-	-	-
6200 Professional & Contracted Services	-	-	-
6300 Supplies & Materials	-	-	-
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
81 Total Facilities Acquisition & Construction	-	-	-
91 Contracted Instructional Services Between School Districts			
6100 Payroll Costs	-	-	-
6200 Professional & Contracted Services	26,657,443	31,274,457	4,617,014
6300 Supplies & Materials	-	-	-
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
91 Total contracted Instructional Services	26,657,443	31,274,457	4,617,014
93 Payments to Fiscal Agent/Member Districts of Shared Services Arrangements			
6100 Payroll costs	-	-	-
6200 Professional & Contracted Services	99,500	99,500	-
6300 Supplies & Materials	-	-	-
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
93 Total payments to fiscal agent/member	99,500	99,500	-
95 Payments to Juvenile Justice Alternative Education Program			
6100 Payroll costs	-	-	-
6200 Professional & Contracted Services	33,970	33,970	-
6300 Supplies & Materials	-	-	-
6400 Other Operating Expenditures	-	-	-
6500 Debt Service	-	-	-
6600 Capital Outlay	-	-	-
95 Total payments to JJAEP	33,970	33,970	-

**COPPELL INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2008-2009**

	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
Expenditures			
99 Other Governmental Charges			
6200 Professional & Contracted Services	-	405,000	405,000
 Total Appropriated Expenditures	\$101,057,310	\$109,166,933	\$8,109,623
 ESTIMATED FUND BALANCE			
3600 Beginning/Estimated Beginning Fund Balance	24,432,144	22,846,373	
Budgeted Increase (Decrease) in Fund Balance	(1,585,771)	(4,717,075)	
 3600 Estimated Ending Fund Balance	\$22,846,373	\$18,129,298	

**COPPELL INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE
2008-2009**

Estimated Revenue Sources	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
5700.00 Local Sources			
5751.00 Food Service Activity	\$3,104,850	\$3,260,435	\$155,585
5754.00 Interfund Revenue; Catering	5,000	5,000	-
5742.00 Interest Earnings	50,000	35,000	(15,000)
Total Local Sources	3,159,850	3,300,435	140,585
5800.00 State Sources			
5829.00 Misc. State Program Revenues	21,000	21,000	-
5831.00 TRS/TRS-Care On-Behalf Payments	75,000	75,000	-
Total State Sources	96,000	96,000	-
5900.00 Federal Sources			
5921.00 School Breakfast Program	32,500	42,548	10,048
5922.00 National School Lunch Program	361,750	410,880	49,130
5923.00 U.S.D.A. Donated Commodities	140,000	140,000	-
Total Federal Sources	534,250	593,428	59,178
Total Budgeted Revenue Sources	\$3,790,100	\$3,989,863	\$199,763
Expenditures			
35 Food Services			
6100 Payroll costs	1,758,769	1,727,205	(31,564)
6200 Professional & Contracted Services	337,705	342,888	5,183
6300 Supplies & Materials	1,717,300	1,940,300	223,000
6400 Other Operating Expenses	17,150	17,150	-
6500 Debt Service	-	-	-
6600 Capital Outlay	75,000	50,000	(25,000)
35 Total Food Services	3,905,924	4,077,543	\$171,619
Total Appropriated Expenditures	\$3,905,924	\$4,077,543	\$171,619
Estimated Fund Balance			
3450 Beginning/Estimated Beginning Fund Balance	752,880	637,056	
Budgeted Decrease in Fund Balance	(115,824)	(87,680)	
3540 Estimated Ending Fund Balance	\$637,056	\$549,376	

**COPPELL INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2008-2009**

Estimated Revenue Sources	2007-2008 Original Budget	2008-2009 Original Budget	Increase (Decrease)
5700.00 Local Sources			
5711.00 Taxes, Current Year Levy	\$16,271,808	\$17,845,280	\$1,573,472
5712.00 Taxes, Prior Years	-	-	-
5719.00 Penalties, Interest, Other Tax Revenues	-	-	-
5742.00 Interest Earnings	650,000	250,000	(400,000)
Total Local Sources	16,921,808	18,095,280	1,173,472
Total Budgeted Revenue Sources	\$16,921,808	\$18,095,280	\$1,173,472
 Expenditures			
71 DEBT SERVICE			
6100 Payroll costs	-	-	-
6200 Professional & Contracted Services	-	-	-
6300 Supplies & Materials	-	-	-
6400 Other Operating Expenses	-	-	-
6500 Debt Service	17,986,491	18,122,378	135,887
6600 Capital Outlay	-	-	-
71 Debt Service	17,986,491	18,122,378	135,887
Total Appropriated Expenditures	\$17,986,491	\$18,122,378	\$135,887
 Estimated Fund Balance			
3420 Beginning/Estimated Beginning Fund Balance	3,473,779	2,105,836	
Budgeted Decrease in Fund Balance	(1,367,943)	(27,098)	
3420 Estimated Ending Fund Balance	\$2,105,836	\$2,078,738	

SPECIAL REVENUE FUNDS

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2008-2009**

Fund	ESEA, Title IV, Part A 204 2008-2009 Budget	ESEA, Title I, Part A 211 2008-2009 Budget	IDEA Part B, Formula 224 2008-2009 Budget
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	-	-	-
Federal	12,102	369,902	1,567,536
Total Budgeted Revenue Sources	<u>12,102</u>	<u>369,902</u>	<u>1,567,536</u>
Total Expenditures			
11 Instruction	-	280,000	854,170
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	1,086	69,902	26,608
21 Instructional Leadership	3,926	10,000	73,672
23 School Leadership	-	10,000	-
31 Guidance, Counseling & Evaluation Services	-	-	580,086
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	7,090	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	33,000
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	<u>\$12,102</u>	<u>\$369,902</u>	<u>\$1,567,536</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2008-2009
(Continued)**

Fund	Career & Technical - Basic 244 2008-2009 Budget	ESEA, Title II, Part A 255 2008-2009 Budget	Technology Allotment 411 2008-2009 Budget
Estimated Revenue Sources			
Local	\$ -	\$ -	\$ -
State	-	-	280,961
Federal	53,099	46,034	-
Total Budgeted Revenue Sources	<u>53,099</u>	<u>46,034</u>	<u>280,961</u>
Total Expenditures			
11 Instruction	47,799	-	280,961
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	4,975	46,034	-
21 Instructional Leadership	-	-	-
23 School Leadership	-	-	-
31 Guidance, Counseling & Evaluation Services	-	-	-
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	325	-	-
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	-
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	-
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	<u>\$53,099</u>	<u>\$46,034</u>	<u>\$280,961</u>

**COPPELL INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
2008-2009
(Continued)**

Fund	High School Allotment 429 2008-2009 Budget	CISD Foundation 498 2008-2009 Budget	Memorandum Total 2008-2009 Budget
Estimated Revenue Sources			
Local	\$ -	\$40,804	\$40,804
State	794,050	-	1,075,011
Federal	-	-	2,048,673
Total Budgeted Revenue Sources	794,050	40,804	3,164,488
Total Expenditures			
11 Instruction	794,050	-	2,256,980
12 Instructional Resource & Media Services	-	-	-
13 Curriculum & Instructional Staff Development	-	-	148,605
21 Instructional Leadership	-	-	87,598
23 School Leadership	-	-	10,000
31 Guidance, Counseling & Evaluation Services	-	-	580,086
32 Social Services	-	-	-
33 Health Services	-	-	-
34 Student (Pupil) Transportation	-	-	-
35 Food Service	-	-	-
36 Cocurricular/Extracurricular Activities	-	-	-
41 General Administration	-	40,804	41,129
51 Plant Maintenance & Operations	-	-	-
52 Security & Monitoring Services	-	-	7,090
53 Data Processing Services	-	-	-
61 Community Services	-	-	-
71 Debt Service	-	-	-
81 Facilities Acquisition & Construction	-	-	-
91 Contracted Instr Servs Between School Dist.	-	-	-
93 Payments to Fiscal Agent/Member SS	-	-	33,000
95 Payments to JJAEP	-	-	-
99 Other Governmental Charges	-	-	-
Total Appropriated Expenditures	\$794,050	\$40,804	\$3,164,488

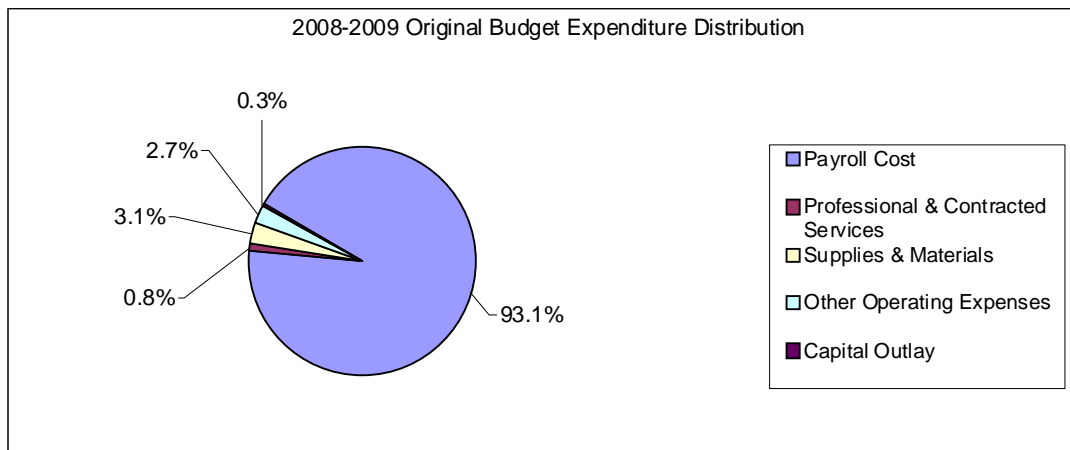
Campus Information

COPPELL HIGH SCHOOL

Student Demographics:	2006-07	2007-08	Principal: Brad Hunt		
Total Students:	2,964	2,962	Accountability Rating 2007: Acceptable		
Ethnicity:			Economically Disadvantaged Students:		
African	131	138	2006-07	141	4.76%
Asian/Pac. Islander	500	521	2007-08	185	6.25%
Hispanic	264	297			
Native American	9	14			
White	2,060	1,992			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07 Audited Actuals	2007-08 Amended Budget	2008-09 Original Budget	2008-09 Percentage Distribution
Payroll Cost	\$13,165,439	\$14,482,608	\$14,611,298	93.1%
Professional & Contracted Services	158,646	199,480	123,545	0.8%
Supplies & Materials	438,639	512,661	486,667	3.1%
Other Operating Expenses	293,952	396,596	424,918	2.7%
Capital Outlay	45,306	43,500	48,000	0.3%
Total	\$14,101,982	\$15,634,845	\$15,694,428	100.0%

Source: General Ledger



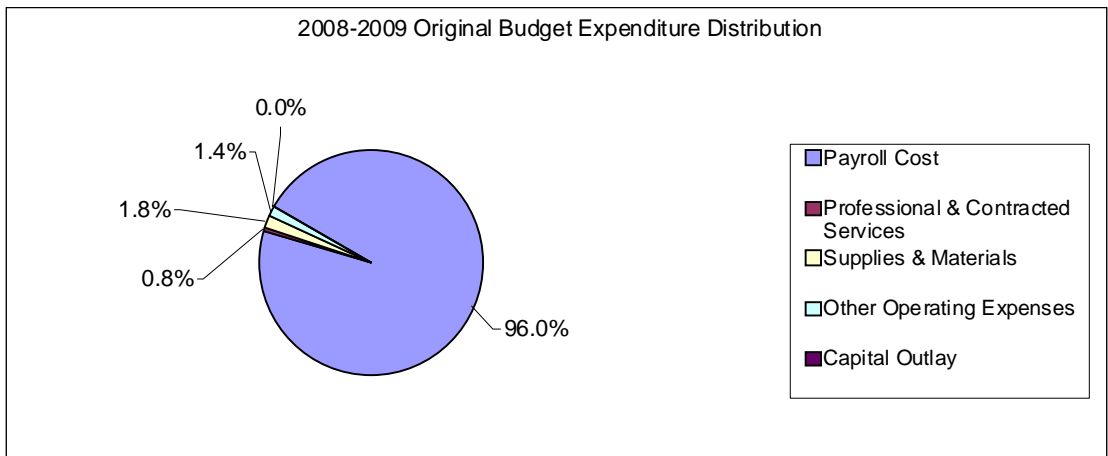
Note: Non-payroll allotment represents 90% of projected enrollment.

NEW TECH HIGH SCHOOL

Student Demographics:	2008-09	Principal: Tabitha Branum
Total Students:	250	

General Fund & HS Allotment	2008-09 Original Budget	2008-09 Percentage Distribution
Payroll Cost	\$1,253,748	96.0%
Professional & Contracted Services	10,600	0.8%
Supplies & Materials	23,556	1.8%
Other Operating Expenses	18,250	1.4%
Capital Outlay	-	-
Total	<u><u>\$1,306,154</u></u>	100.0%

Source: General Ledger



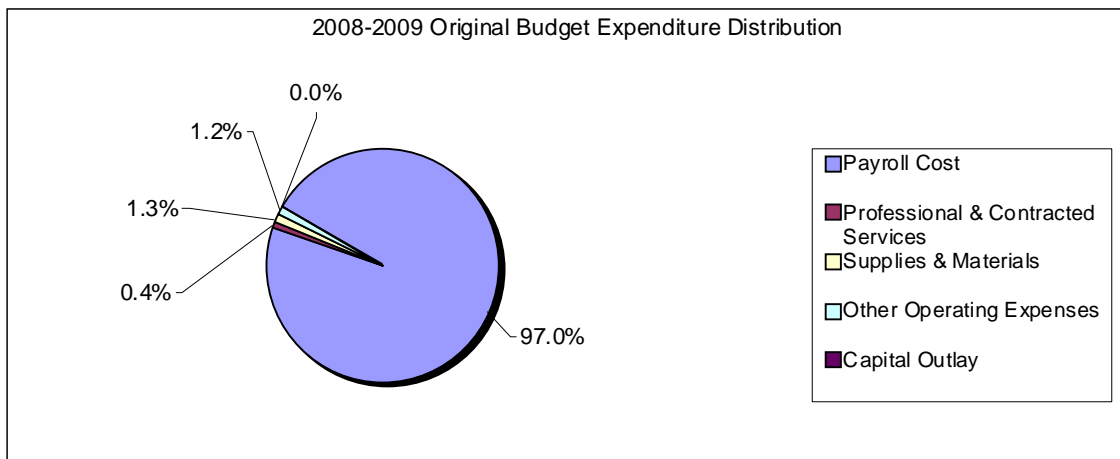
Note: Non-payroll allotment represents 90% of projected enrollment.

COPPELL MIDDLE SCHOOL EAST

Student Demographics:	2006-07	2007-08	Principal: Laura Springer		
Total Students:	717	737	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	58	54	2006-07	89	12.41%
Asian/Pac. Islander	128	153	2007-08	90	12.21%
Hispanic	84	81			
Native American	1	1			
White	446	448			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07 Audited Actuals	2007-08 Amended Budget	2008-09 Original Budget	2008-09 Percentage Distribution
Payroll Cost	\$3,672,735	\$3,965,392	\$4,025,158	97.0%
Professional & Contracted Services	23,945	15,760	17,829	0.4%
Supplies & Materials	70,121	87,040	55,185	1.3%
Other Operating Expenses	21,491	56,588	51,589	1.2%
Capital Outlay	2,680	-	-	-
Total	\$3,790,972	\$4,124,780	\$4,149,761	100.0%

Source: General Ledger



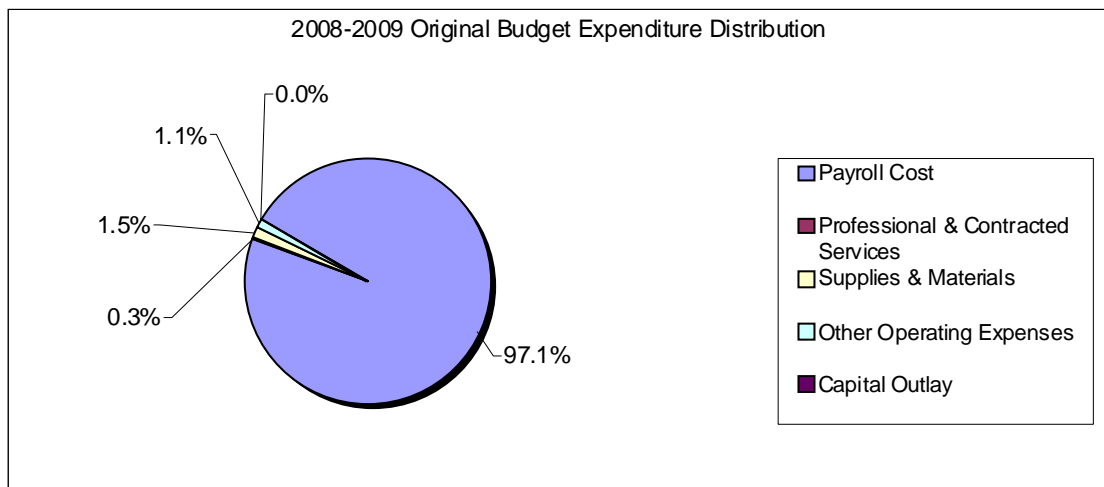
Note: Non-payroll allotment represents 90% of projected enrollment.

COPPELL MIDDLE SCHOOL NORTH

Student Demographics:	2006-07	2007-08	Principal: Dr. Juneria Berges		
Total Students:	815	838	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	35	35	2006-07	29	3.56%
Asian/Pac. Islander	119	146	2007-08	34	4.06%
Hispanic	58	68			
Native American	1	2			
White	602	587			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07 Audited Actuals	2007-08 Amended Budget	2008-09 Original Budget	2008-09 Percentage Distribution
Payroll Cost	\$3,776,020	4,248,026	4,692,664	97.1%
Professional & Contracted Services	26,129	12,363	12,500	0.3%
Supplies & Materials	72,568	100,634	73,703	1.5%
Other Operating Expenses	30,608	45,782	51,724	1.1%
Capital Outlay	2,034	-	-	-
Total	\$3,907,360	\$4,406,805	\$4,830,591	100.0%

Source: General Ledger



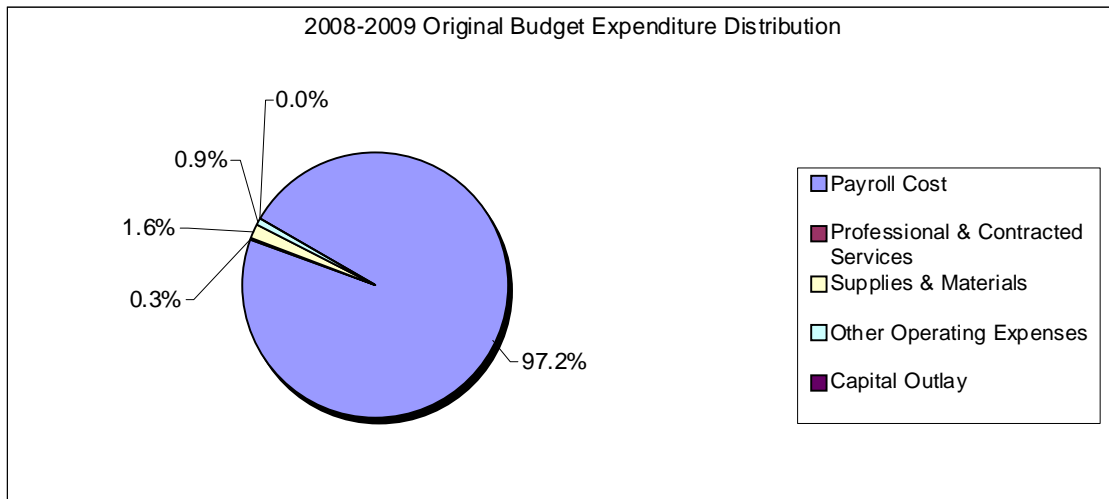
Note: Non-payroll allotment represents 90% of projected enrollment.

COPPELL MIDDLE SCHOOL WEST

Student Demographics:	2006-07	2007-08	Principal: Vern Edin		
Total Students:	875	853	Accountability Rating 2007: Recognized		
Ethnicity:			Economically Disadvantaged Students:		
African	59	52	2006-07	74	8.46%
Asian/Pac. Islander	168	163	2007-08	68	7.97%
Hispanic	74	88			
Native American	3	2			
White	571	548			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07 Audited Actuals	2007-08 Amended Budget	2008-09 Original Budget	2008-09 Percentage Distribution
Payroll Cost	\$4,014,252	\$4,509,161	\$4,741,407	97.2%
Professional & Contracted Services	54,818	13,250	15,135	0.3%
Supplies & Materials	103,336	106,267	77,951	1.6%
Other Operating Expenses	23,684	52,174	42,613	0.9%
Capital Outlay	36,918	-	-	-
Total	\$4,233,008	\$4,680,852	\$4,877,106	100.0%

Source: General Ledger



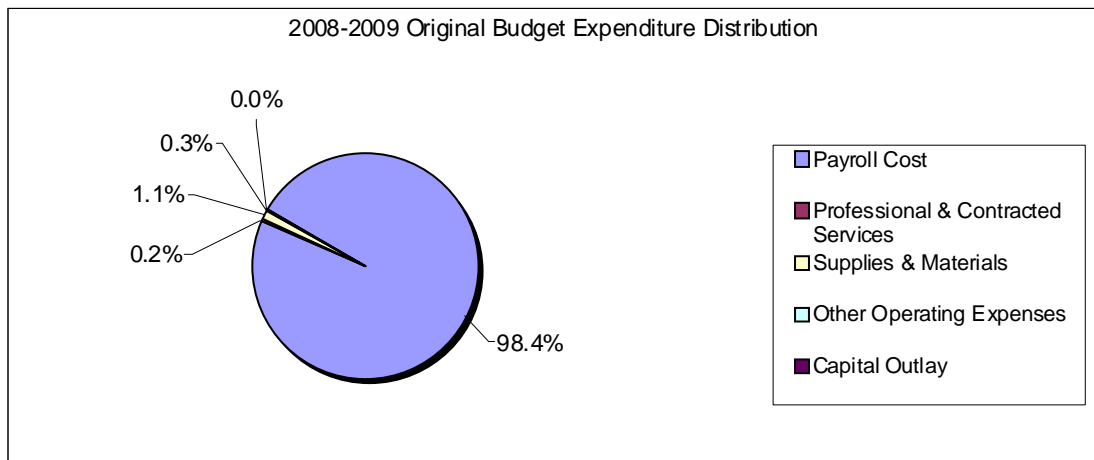
Note: Non-payroll allotment represents 90% of projected enrollment.

AUSTIN ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Cheryl Locklear		
Total Students:	536	501	Accountability Rating 2007: Recognized		
Ethnicity:			Economically Disadvantaged Students:		
African	23	20	2006-07	53	9.89%
Asian/Pac. Islander	121	137	2007-08	50	9.98%
Hispanic	80	87			
Native American	1	3			
White	311	254			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,556,756	\$2,657,843	\$2,846,555	98.4%
Professional & Contracted Services	25,194	4,951	5,235	0.2%
Supplies & Materials	56,800	52,475	30,840	1.1%
Other Operating Expenses	6,274	7,770	9,200	0.3%
Capital Outlay	3,919	-	-	-
Total	\$2,648,943	\$2,723,039	\$2,891,830	100.0%

Source: General Ledger



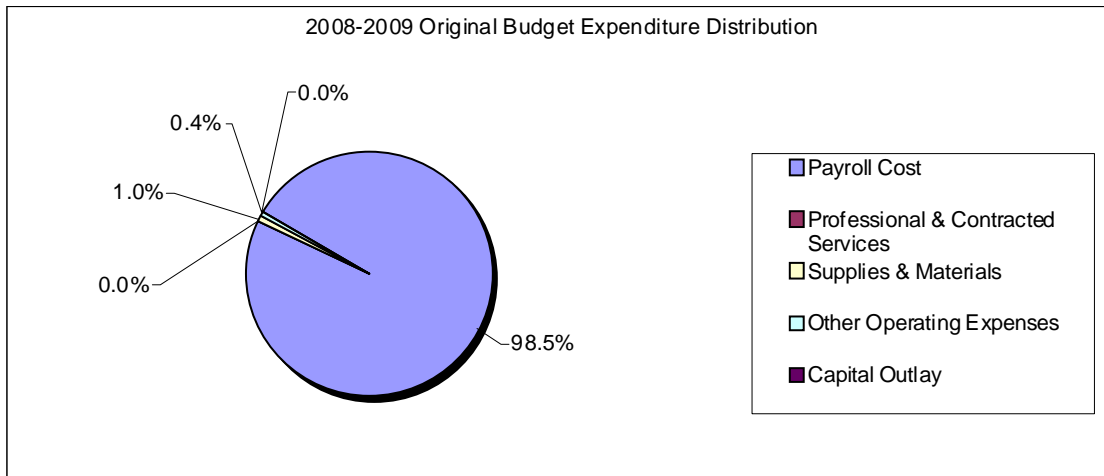
Note: Non-payroll allotment represents 90% of projected enrollment.

COTTONWOOD CREEK ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Dr. Andrea Penny		
Total Students:	478	446	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	8	7	2006-07	8	1.67%
Asian/Pac. Islander	84	79	2007-08	6	1.35%
Hispanic	41	48			
Native American	3	4			
White	342	308			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Original Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,225,811	\$2,396,601	\$2,649,746	98.5%
Professional & Contracted Services	20,858	1,174	750	0.0%
Supplies & Materials	60,719	40,962	27,582	1.0%
Other Operating Expenses	11,226	10,695	11,470	0.4%
Capital Outlay	2,365	-	-	-
Total	<u><u>\$2,320,979</u></u>	<u><u>\$2,449,432</u></u>	<u><u>\$2,689,548</u></u>	100.0%

Source: General Ledger



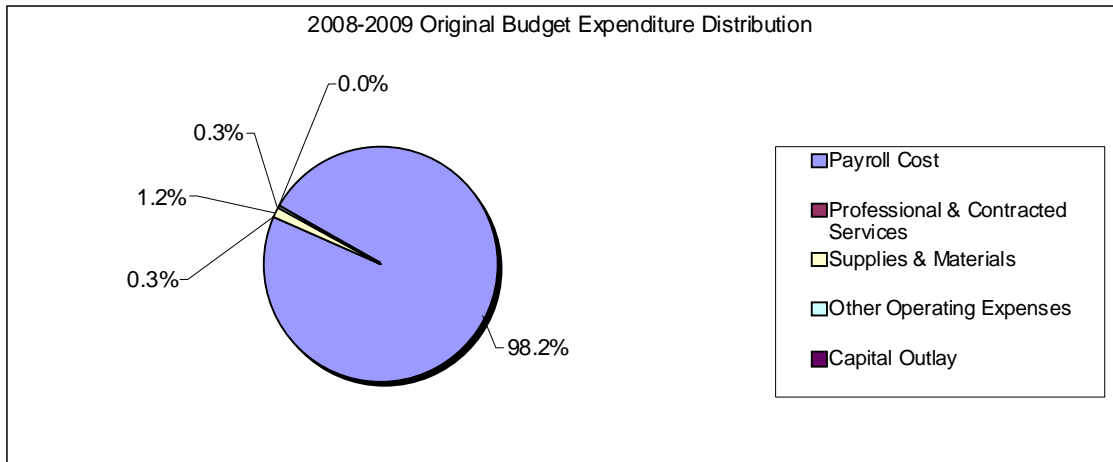
Note: Non-payroll allotment represents 90% of projected enrollment.

DENTON CREEK ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Bryan McLain	
Total Students	493	523	Accountability Rating 2007: Exemplary	
Ethnicity:			Economically Disadvantaged Students:	
African	20	26	2006-07	29 5.88%
Asian/Pac. Islander	127	147	2007-08	32 6.12%
Hispanic	43	63		
Native American	3	1		
White	300	286		
Source: 2006-07 AEIS			Source: 2006-07 AEIS	
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot	

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,229,758	\$2,426,276	\$2,512,854	98.2%
Professional & Contracted Services	25,569	4,524	6,410	0.3%
Supplies & Materials	44,828	41,688	31,155	1.2%
Other Operating Expenses	10,503	11,546	8,300	0.3%
Capital Outlay	-	-	-	-
Total	\$2,310,658	\$2,484,034	\$2,558,719	100.0%

Source: General Ledger



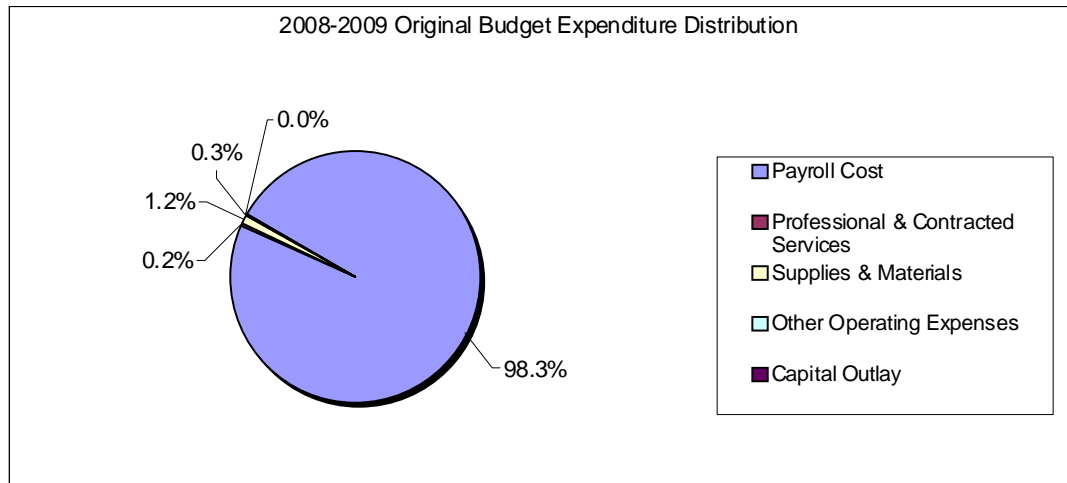
Note: Non-payroll allotment represents 90% of projected enrollment.

LAKESIDE ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Mark Lukert		
Total Students:	468	490	Accountability Rating 2007: Exemplary		
Ethnicity:					
African	13	20	Economically Disadvantaged Students:		
Asian/Pac. Islander	72	85			
Hispanic	35	41	2006-07	7	1.50%
Native American	2	0	2007-08	18	3.67%
White	346	344			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,207,656	\$2,497,774	\$2,674,229	98.3%
Professional & Contracted Services	18,786	1,739	5,539	0.2%
Supplies & Materials	45,388	46,305	31,367	1.2%
Other Operating Expenses	9,254	8,477	8,148	0.3%
Capital Outlay	2,769	-	-	-
Total	<u>\$2,283,853</u>	<u>\$2,554,295</u>	<u>\$2,719,283</u>	100.0%

Source: General Ledger



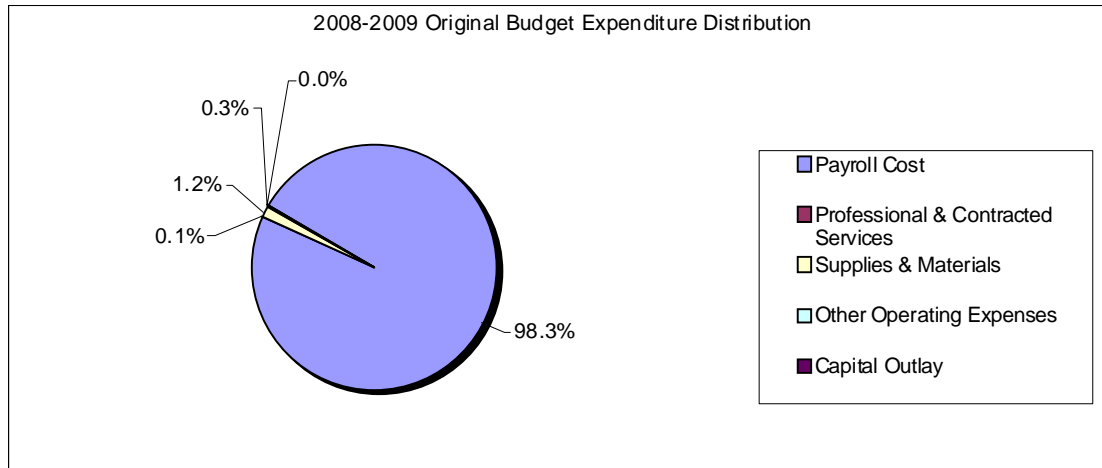
Note: Non-payroll allotment represents 90% of projected enrollment.

MOCKINGBIRD ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Pam Mitchell		
Total Students:	519	501	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	21	26	2006-07	52	10.02%
Asian/Pac. Islander	90	110	2007-08	50	9.98%
Hispanic	67	63			
Native American	4	3			
White	337	299			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,359,670	\$2,596,285	\$2,721,320	98.3%
Professional & Contracted Services	23,439	1,371	3,450	0.1%
Supplies & Materials	60,100	47,374	33,714	1.2%
Other Operating Expenses	5,982	12,437	9,640	0.3%
Capital Outlay	129	-	-	-
Total	<u><u>\$2,449,319</u></u>	<u><u>\$2,657,467</u></u>	<u><u>\$2,768,124</u></u>	100.0%

Source: General Ledger



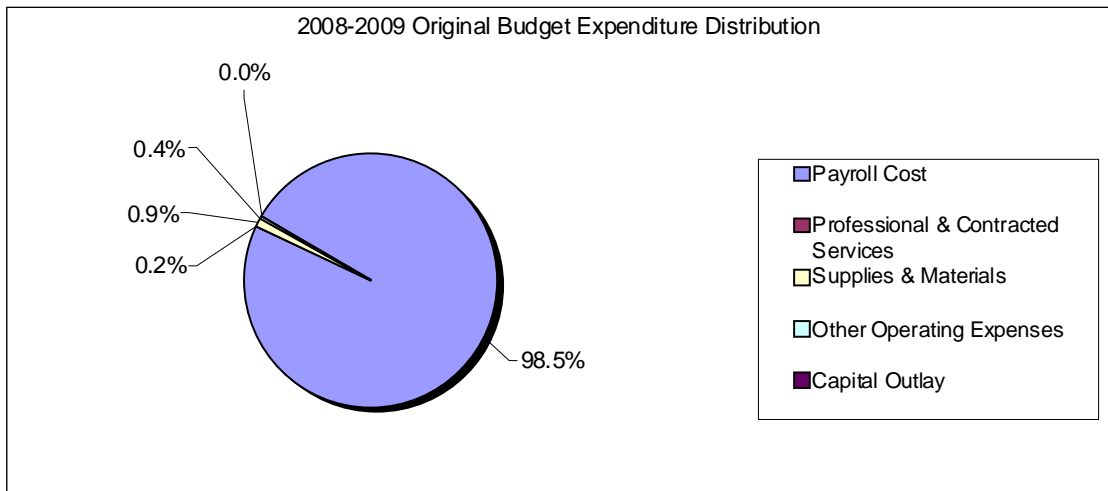
Note: Non-payroll allotment represents 90% of projected enrollment.

PINKERTON ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Kristi Mikkelsen		
Total Students	326	310	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	31	25	2006-07	31	9.51%
Asian/Pac. Islander	12	19	2007-08	34	10.97%
Hispanic	25	30			
Native American	0	1			
White	258	235			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended budget	Original Budget	Percentage Distribution
Payroll Cost	\$1,704,847	\$1,774,807	\$2,028,496	98.5%
Professional & Contracted Services	21,598	4,233	4,135	0.2%
Supplies & Materials	38,984	27,504	18,501	0.9%
Other Operating Expenses	5,475	5,441	8,270	0.4%
Capital Outlay	-	-	-	-
Total	\$1,770,904	\$1,811,985	\$2,059,402	100.0%

Source: General Ledger



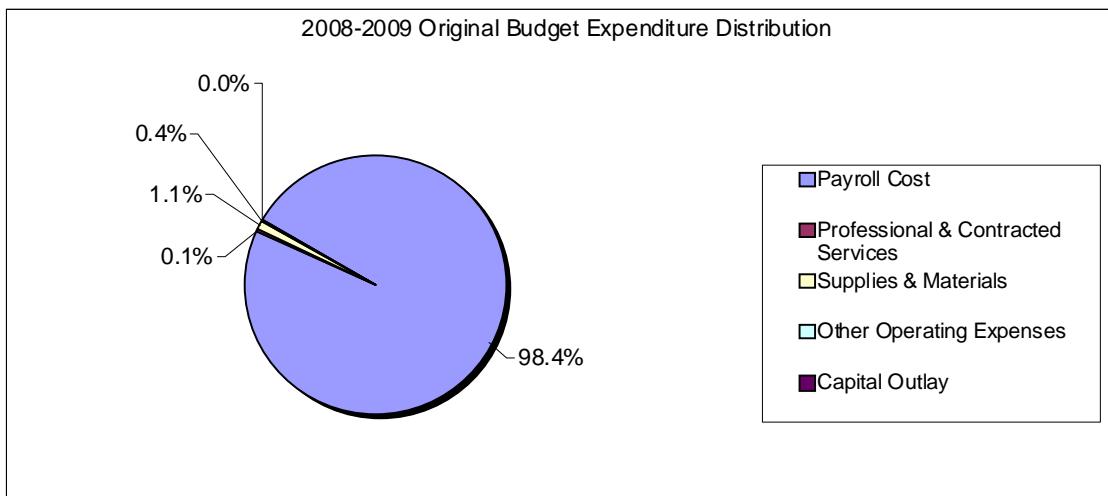
Note: Non-payroll allotment represents 90% of projected enrollment.

TOWN CENTER ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Penny Tramel		
Total Students	499	504	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	22	21	2006-07	26	5.21%
Asian/Pac. Islander	49	61	2007-08	27	5.36%
Hispanic	41	42			
Native American	0	1			
White	387	379			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,343,184	\$2,341,833	\$2,609,733	98.4%
Professional & Contracted Services	21,805	9,685	3,031	0.1%
Supplies & Materials	51,120	46,233	29,750	1.1%
Other Operating Expenses	7,158	6,806	9,700	0.4%
Capital Outlay	15,466	-	-	-
Total	<u><u>\$2,438,733</u></u>	<u><u>\$2,404,557</u></u>	<u><u>\$2,652,214</u></u>	100.0%

Source: General Ledger



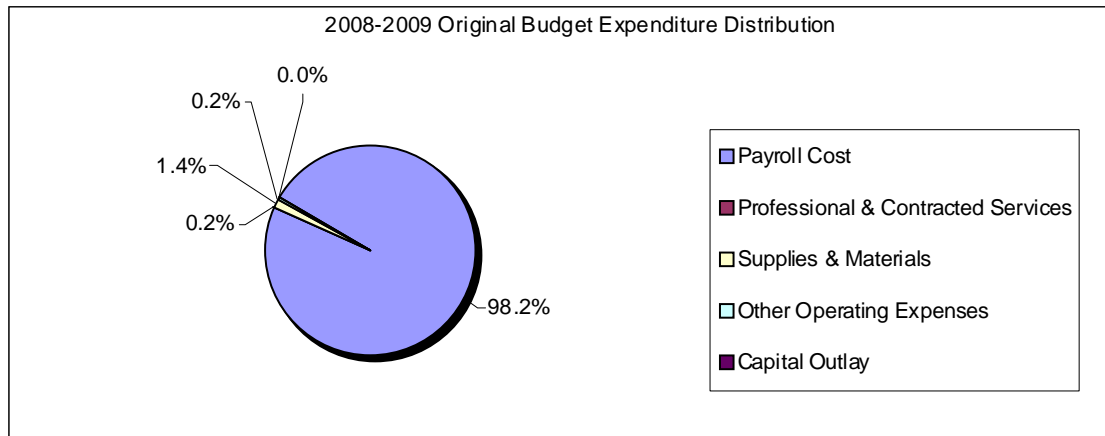
Note: Non-payroll allotment represents 90% of projected enrollment.

VALLEY RANCH ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Cynthia Kirven Arterbery		
Total Students:	464	470	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	35	41	2006-07	73	15.73%
Asian/Pac. Islander	211	227	2007-08	65	13.83%
Hispanic	63	39			
Native American	3	8			
White	152	155			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,354,840	\$2,528,184	\$2,972,032	98.2%
Professional & Contracted Services	22,132	5,948	7,471	0.2%
Supplies & Materials	48,680	50,664	41,050	1.4%
Other Operating Expenses	6,090	4,818	5,550	0.2%
Capital Outlay	-	-	-	-
Total	\$2,431,742	\$2,589,614	\$3,026,103	100.0%

Source: General Ledger



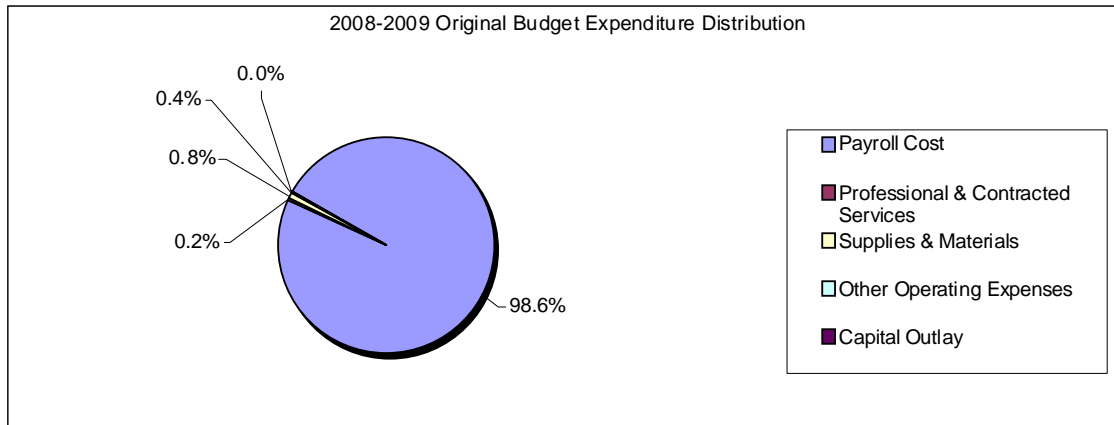
Note: Non-payroll allotment represents 90% of projected enrollment.

WILSON ELEMENTARY

Student Demographics:	2006-07	2007-08	Principal: Deana Harrell		
Total Students:	396	399	Accountability Rating 2007: Exemplary		
Ethnicity:			Economically Disadvantaged Students:		
African	19	15	2006-07	57	14.39%
Asian/Pac. Islander	78	68	2007-08	75	18.80%
Hispanic	71	84			
Native American	2	3			
White	226	229			
Source: 2006-07 AEIS			Source: 2006-07 AEIS		
Source: 2007-08 Fall PEIMs Snap Shot			Source: 2007-08 Fall PEIMs Snap Shot		

General Fund	2006-07	2007-08	2008-09	2008-09
	Audited Actuals	Amended Budget	Original Budget	Percentage Distribution
Payroll Cost	\$2,361,392	\$2,440,143	\$2,601,063	98.6%
Professional & Contracted Services	17,844	3,703	5,390	0.2%
Supplies & Materials	46,747	37,462	21,228	0.8%
Other Operating Expenses	5,098	6,573	10,250	0.4%
Capital Outlay	21,566	-	-	-
Total	\$2,452,646	\$2,487,881	\$2,637,931	100.0%

Source: General Ledger



Note: Non-payroll allotment represents 90% of projected enrollment.

APPENDICES

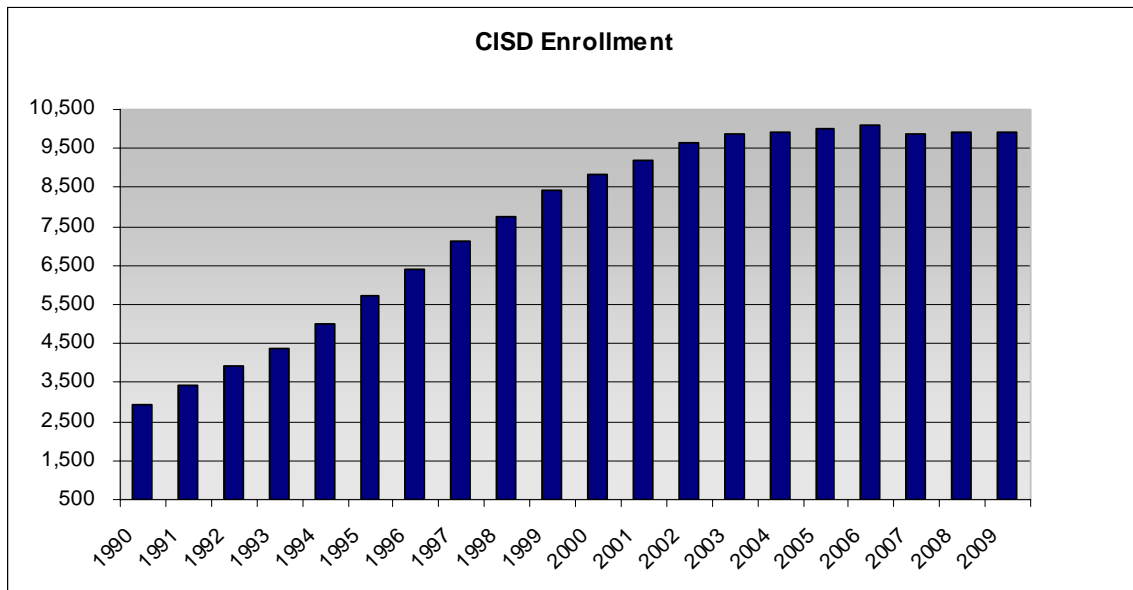
SUPPLEMENTAL
INFORMATION

**COPPELL INDEPENDENT SCHOOL DISTRICT
ASSESSED VALUATION AND TAX RATES**

School Year Ending	Taxable Assessed Valuation	Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Average Student Enrollment	Valuation Per Student
1985	\$723,550,332	\$0.5500	\$0.2300	\$0.7800	1,299	\$557,006
1986	\$951,687,440	\$0.5500	\$0.2300	\$0.7800	1,666	\$571,241
1987	\$1,301,460,376	\$0.5900	\$0.2300	\$0.8200	1,939	\$671,202
1988	\$1,419,575,360	\$0.6000	\$0.2200	\$0.8200	2,222	\$638,873
1989	\$1,572,899,418	\$0.6300	\$0.2300	\$0.8600	2,551	\$616,582
1990	\$1,612,983,840	\$0.7050	\$0.2300	\$0.9350	2,953	\$546,219
1991	\$1,658,564,592	\$0.7983	\$0.1367	\$0.9350	3,408	\$486,668
1992	\$1,718,483,126	\$0.3450	\$0.1850	\$0.5300	3,931	\$437,162
1993	\$1,786,140,592	\$0.3679	\$0.1997	\$0.5676	4,379	\$407,888
1994	\$1,899,979,076	\$1.3546	\$0.1904	\$1.5450	5,018	\$378,633
1995	\$2,098,823,560	\$1.3440	\$0.2010	\$1.5450	5,708	\$367,699
1996	\$2,267,335,348	\$1.3370	\$0.2580	\$1.5950	6,396	\$354,493
1997	\$2,507,481,394	\$1.3699	\$0.2301	\$1.6000	7,138	\$351,286
1998	\$2,840,052,597	\$1.4420	\$0.1580	\$1.6000	7,767	\$365,656
1999	\$3,359,140,483	\$1.4524	\$0.1476	\$1.6000	8,413	\$399,280
2000	\$3,946,104,444	\$1.4543	\$0.1457	\$1.6000	8,853	\$445,736
2001	\$4,357,380,523	\$1.4520	\$0.1480	\$1.6000	9,197	\$473,783
2002	\$4,885,339,206	\$1.4650	\$0.1900	\$1.6550	9,659	\$505,781
2003	\$5,253,384,367	\$1.4950	\$0.2100	\$1.7050	9,860	\$532,798
2004	\$5,543,608,378	\$1.5000	\$0.2350	\$1.7350	9,931	\$558,213
2005	\$5,910,792,683	\$1.5000	\$0.2350	\$1.7350	10,014	\$590,253
2006	\$6,091,132,024	\$1.5000	\$0.2290	\$1.7290	10,078	\$604,399
2007	\$6,465,160,183	\$1.3700	\$0.2290	\$1.5990	9,857	\$655,895
2008	\$7,106,074,149	\$1.0400	\$0.2290	\$1.2690	9,917	\$716,555
2009	\$7,597,981,566	\$1.0400	\$0.2390	\$1.2790	9,929	\$765,231

**COPPELL INDEPENDENT SCHOOL DISTRICT
ENROLLMENT HISTORY**

Fiscal Year	Enrollment	Change in Enrollment	% of Change
End			
1980	743	126	20.4%
1981	791	48	6.5%
1982	835	44	5.6%
1983	899	64	7.7%
1984	1,033	134	14.9%
1985	1,299	266	25.8%
1986	1,666	367	28.3%
1987	1,939	273	16.4%
1988	2,222	283	14.6%
1989	2,551	329	14.8%
1990	2,953	402	15.8%
1991	3,408	455	15.4%
1992	3,931	523	15.3%
1993	4,379	448	11.4%
1994	5,018	639	14.6%
1995	5,708	690	13.8%
1996	6,396	688	12.1%
1997	7,138	742	11.6%
1998	7,767	629	8.8%
1999	8,413	646	8.3%
2000	8,853	440	5.2%
2001	9,197	344	3.9%
2002	9,659	462	5.0%
2003	9,860	201	2.1%
2004	9,931	71	0.7%
2005	10,014	83	0.8%
2006	10,078	64	0.6%
2007	9,857	(221)	-2.2%
2008	9,917	60	0.6%
Projected 2009	9,929	12	0.1%



COPPELL INDEPENDENT SCHOOL DISTRICT
COMPARISON OF AUTHORIZED POSITIONS
2008-2009

Function No. & Name	2007-2008 Budget		2008-2009 Budget		Change	
	Professional	Para-Auxiliary	Professional	Para-Auxiliary	Professional	Para-Auxiliary
11 Instruction	761.19	66	768.07	61	6.88	-5
12 Instructional Resource & Media Services	13.5	6	12.5	6	-1	0
13 Curriculum & Instructional Staff Development	0.5	0	0.5	0.5	0	0.5
21 Instructional Leadership	10	9.5	14	8.5	4	-1
23 School Leadership	40	30	38.5	31	-1.5	1
31 Guidance, Counseling & Evaluation Services	37	4	38.5	5	1.5	1
32 Truancy	0	0	0.5	0	0.5	0
33 Health Services	8	7	8	6	0	-1
34 Student (Pupil) Transportation	0	0	0	0	0	0
35 Food Services	1	3	1	3	0	0
36 Curricular/Extracurricular Activities	4	1	4	1.5	0	0.5
41 General Administration	9	16.8	8	17	-1	0.2
51 Plant Maintenance & Operations	5	7	1	6	-4	-1
52 Security & Monitoring Services				18	0	0
53 Data Processing Services	2	11	2	12	0	1
61 Community Services		1		1	0	0
Total Positions per Category	891.19	162.3	896.57	158.5	5.38	-3.8
Total Positions		<u>1265.49</u>		<u>1197.07</u>		<u>-68.42</u>

Function 51: Four professional and 68 Auxiliary ARAMark employees were removed from the Coppell database because they are not reported to PEIMS as employees of the district.

COPPELL INDEPENDENT SCHOOL DISTRICT
Staff Comparison Data
2007-2008 vs. 2008-2009

	2007 - 2008	2008 - 2009	Change
Coppell High School	258.50	247.00	-11.50
Education Annex	9.00	9.00	0.00
New Tech HS	1.00	21.00	20.00
Coppell Middle School - East	71.00	69.50	-1.50
Coppell Middle School - West	82.00	83.70	1.70
Coppell Middle School - North	77.13	81.50	4.38
Pinkerton Elementary	32.40	34.60	2.20
Lee Elementary	40.90	0.00	-40.90
Austin Elementary	46.50	49.90	3.40
Mockingbird Elementary	46.00	47.00	1.00
Wilson Elementary	43.10	47.20	4.10
Lakeside Elementary	45.50	47.50	2.00
Town Center Elementary	42.50	45.80	3.30
Cottonwood Creek Elementary	43.00	48.00	5.00
Valley Ranch Elementary	48.80	53.30	4.50
Denton Creek Elementary	44.30	44.00	-0.30
Function 21	19.50	22.50	3.00
Function 32 (Truancy)	0.00	0.50	0.50
Function 35 (Child Nutrition)	92.00	92.00	0.00
Function 36 (Athletics)	5.00	5.50	0.50
Function 41 (Administration)	25.80	25.00	-0.80
Function 51 (Maintenance, Custodial, Gen Svcs)	118.00	43.00	-75.00
Fund 53 (Technology)	12.00	13.00	1.00
Function 61 (Community Svcs)	1.00	1.00	0.00
All District or unassigned (misc functions)	42.56	47.57	5.01
Crossing Guards & Security	18.00	18.00	0.00
Total	1,265.49	1,197.07	-68.42

Note:

The reduction in Custodial is reclassifying staff from CISD employees to Aramark (contracted services) .

Pay Schedule no.

Bachelors (Master's Degree add \$1,200)

Description Pay increment @ 187 days	Daily rate	Teachers, Librarians, Nurses			Mid point - Step 20	
		197 Days	211 Days	226 Days	2008-09 Rate @ 187 days	2007-08 Rate +300 @ 187 days
0	242.6699	47,806	51,203	54,843	45,379	44,108
1	243.4373	47,957	51,365	55,017	45,523	44,159
2	244.2076	48,109	51,528	55,191	45,667	44,213
3	244.9785	48,261	51,690	55,365	45,811	44,266
4	245.7495	48,413	51,853	55,539	45,955	44,320
5	246.5204	48,565	52,016	55,714	46,099	44,400
6	247.2891	48,716	52,178	55,887	46,243	44,507
7	248.0610	48,868	52,341	56,062	46,387	45,177
8	248.8342	49,020	52,504	56,237	46,532	45,744
9	251.9613	49,636	53,164	56,943	47,117	46,312
10	255.0884	50,252	53,824	57,650	47,702	46,880
11	258.2155	50,868	54,483	58,357	48,286	47,448
12	261.3426	51,484	55,143	59,063	48,871	48,283
13	265.9447	52,391	56,114	60,104	49,732	48,851
14	269.0718	53,007	56,774	60,810	50,316	49,419
15	272.1989	53,623	57,434	61,517	50,901	49,986
16	275.3260	54,239	58,094	62,224	51,486	50,554
17	278.4531	54,855	58,754	62,930	52,071	51,390
18	283.0553	55,762	59,725	63,970	52,931	51,957
19	286.1824	56,378	60,384	64,677	53,516	52,525
20	289.3095	56,994	61,044	65,384	54,101	53,093
21	292.4366	57,610	61,704	66,091	54,686	53,661
22	295.5637	58,226	62,364	66,797	55,270	54,496
23	300.1658	59,133	63,335	67,837	56,131	55,064
24	303.2929	59,749	63,995	68,544	56,716	55,632
25	306.4200	60,365	64,655	69,251	57,301	56,199
26	309.5471	60,981	65,314	69,958	57,885	56,767
27	312.6742	61,597	65,974	70,664	58,470	57,603
28	317.2764	62,503	66,945	71,704	59,331	58,170
29	320.4035	63,119	67,605	72,411	59,915	58,738
30	323.5306	63,736	68,265	73,118	60,500	59,306
31	326.6577	64,352	68,925	73,825	61,085	59,874
32	329.7848	64,968	69,585	74,531	61,670	60,709
33	334.3870	65,874	70,556	75,571	62,530	61,277
34	337.5141	66,490	71,215	76,278	63,115	61,845
35	340.6412	67,106	71,875	76,985	63,700	62,412
36	343.7683	67,722	72,535	77,692	64,285	62,980
37	346.8954	68,338	73,195	78,398	64,869	63,548
38	350.0225	68,954	73,855	79,105	65,454	64,116
39	353.1496	69,570	74,515	79,812	66,039	64,683
40	356.2753	70,186	75,174	80,518	66,623	

DEFINITIONS

FUND CODES

Texas school district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a distinct purpose. The fund's purpose can be established by the state or federal government as well as the school district.

FUND 199 - GENERAL FUND – A governmental fund with budgetary control which is used to show transactions resulting from operations on on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. This fund is also referred to as the General Operating Fund.

FUND 204 – ESEA, TITLE IV, PART A – SAFE AND DRUG FREE SCHOOLS AND COMMUNITIES ACT – This fund classification is to be used to account, on a project basis, for funds granted as a result of the Improving Americas School Act of 1994. These funds are to be used to develop age-appropriate comprehensive violence and drug/alcohol education prevention programs. This program is authorized under P.L. 107-110 *84.186A) (U.S. Department of Education).

FUND 211 - ESEA, TITLE I, PART A – IMPROVING BASIC PROGRAMS - This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

FUND 224 - IDEA – PART B, FORMULA - This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub-grants.

FUND 240 - NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM - This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).

FUND 244 – VOCATIONAL EDUCATION – BASIC GRANT - This fund classification is to be used to account, on a project basis, for funds granted to provide career and technology education to develop new and/or improve career and technology education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education).

FUND 255 - ESEA, TITLE II, PART A: TEACHER AND PRINCIPAL TRAINING AND RECRUITING - This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

FUND 411 - TECHNOLOGY ALLOTMENT - This fund classification is to be used to account, on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials.

FUND 429 –HIGH SCHOOL ALLOTMENT– This fund classification is to be for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, align secondary and post secondary curriculum and support promising high school completion and success initiatives in grades 6 through 12.

FUND 498 – CISD EDUCATION FOUNDATION FUND – This is a locally funded special revenue fund to record revenues (and related expenditures) received from the Coppell ISD Education Foundation.

FUND 599 – DEBT SERVICE FUND - A debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund.

FUNCTION CODES

Moneys in this budget are appropriated by function within several funds. A function represents a general operational area in a school district and groups together related activities. Coppell ISD uses the following functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, the district transports students to school, teaches students, feeds students and provides health services. Each of these activities is a function. The function codes and a general description of those functions are listed below.

FUNCTION 11 – INSTRUCTION - This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver enhance or direct the delivery of learning situations to students. Salaries for teachers and classroom assistants, supplies and

equipment used in the classroom, and repair of equipment are examples of function 11 expenditures.

FUNCTION 12 – INSTRUCTIONAL RESOURCES AND MEDIA SERVICES -

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media. Expenditures for instructional materials and equipment, such as books, videos, and film strips, purchased for and assigned to a classroom or to personnel who deliver instruction to students, are function 11 costs, even if controlled by a media center.

FUNCTION 13 – CURRICULUM DEVELOPMENT AND INSTRUCTIONAL LEADERSHIP -

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13). This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow through with the development of new or modified instructional methods, techniques, procedures, services, etc.

FUNCTION 21 – INSTRUCTIONAL LEADERSHIP - This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services. Costs are to include those attributed to curriculum supervisors, instructional program area administrators or managers (e.g., special education supervisors or directors, federal program coordinators, cooperative fiscal agent, etc.), or other similar types of costs directly incurred in overseeing instructional programs.

FUNCTION 23 – SCHOOL LEADERSHIP - This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus
- Evaluate staff members of the campus
- Assign duties to staff members maintaining the records of the students on the campus
- Coordinate school instructional activities with those of the entire school district

Function 23 costs also include activities associated with compiling detailed pupil attendance records, such as, daily register and principal's reports.

FUNCTION 31 – GUIDANCE AND COUNSELING AND EVALUATION

SERVICES - This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them

establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

FUNCTION 32 SOCIAL WORK SERVICES - This function is used for expenditures/expenses that are directly and exclusively used for activities such as: Investigating and diagnosing student social needs arising out of the home, school or community; Casework and group work services for the child, parent or both; Interpreting the social needs of students for other staff members; and Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

FUNCTION 33 - HEALTH SERVICES - This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services. This function does not include costs for occupational and physical therapy, and teaching the subject "health," all of which are included in function 11, instruction. Expenditures for school nurses and clinic aides, other medical dental and optical services, inoculations, etc., are function 33 costs.

FUNCTION 34 – STUDENT (PUPIL) TRANSPORTATION - This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures for transportation specifically for purposes of serving students in programs such as bilingual education, career and technology, special education, etc., are to be recorded in function 34 with the appropriate program intent code. Transporting students to and from co-curricular/extracurricular activities are function 36 costs. Transporting students to and from field trips are function 11 costs.

FUNCTION 35 – FOOD SERVICE - This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

FUNCTION 36 – CO-CURRICULAR/EXTRACURRICULAR ACTIVITIES - This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to delivery of services for Function 11, the Function code 30 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Co-curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition such as one-act plays, speech, debate, band, etc.

Extracurricular activities are those activities that do not enhance the instructional program. These include athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

Examples of co-curricular/extracurricular costs are expenditures for athletic or other directors whose duties are primarily related to inter-scholastic activities, salary supplements paid exclusively for coaching, directing or sponsoring co-curricular or extracurricular activities, transportation and other travel and subsistence costs incurred for co-curricular and extracurricular activities, etc.

FUNCTION 41 – GENERAL ADMINISTRATION - This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district. Examples of general administration are expenditures incurred by the school board, office of the superintendent, fiscal budget, accounting or business offices, textbook custodian, central personnel office, tax administration, central administration office support services, etc.

FUNCTION 51 MAINTENANCE AND OPERATIONS - This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services. Examples of function 51 costs include general utilities, warehouse operations, premiums for blanket casualty insurance for physical plant, janitorial services, building and appliance maintenance, etc.

FUNCTION 52 – SECURITY AND MONITORING SERVICES - This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location. Examples of security and monitoring costs include security guards, school crossing guards, campus police, security at school-sponsored events, etc.

FUNCTION 53 – DATA PROCESSING SERVICES - This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Personal Computers that are stand alone are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

FUNCTION 61 – COMMUNITY SERVICES - This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

FUNCTION 71 – DEBT SERVICE - This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

FUNCTION 81 – FACILITIES ACQUISITION AND CONSTRUCTION - This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

FUNCTION 91 – CONTRACTED INSTRUCTIONAL SERVICES BETWEEN PUBLIC SCHOOLS - This function code is used for expenditures that are used for:

- Obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC
- Providing financial resources for services in another public school through a contract for education of nonresident students under Subchapter E, Chapter 41, TEC
- Purchasing attendance credits from the state under Subchapter D, Chapter 41, TEC

Costs for contractual arrangements under Subchapter E, Chapter 41, are recorded under this function code only if the agreement is to pay for services managed and administered by another school district receiving payments under Subchapter E, Chapter 41, TEC. This function is to be used exclusively for the purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts.

FUNCTION 93 – PAYMENT TO FISCAL AGENT/MEMBER DISTRICTS SHARED SERVICES ARRANGEMENTS - This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

FUNCTION 95 – PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM - This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is also used to account for incremental costs associated with this activity.

FUNCTION 99 – OTHER INTERGOVERNMENTAL CHARGES - This code is used to record other intergovernmental charges not defined within other functional areas. This function is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.

Source: Texas Education Agency – Financial Accountability System Resource guide.